


VERNON PARISH
FINAL PERMIT APPLICATION
FOR A
CONSTRUCTION/DEMOLITION
DEBRIS LANDFILL
AI # 52141

November 2007



Prepared by:
SPOONER & Associates, Inc.
Lake Charles, LA
(337) 855-4517 office
(866) 405-6724 fax

PUBLIC NOTICE
LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY (LDEQ)
VERNON PARISH POLICE JURY, TYPE III CONSTRUCTION/DEMOLITION DEBRIS LANDFILL
TECHNICALLY COMPLETE SOLID WASTE PERMIT APPLICATION

The LDEQ, Office of Environmental Services, has determined that a Solid Waste Permit Application for Vernon Parish Police Jury, P.O. Box 1548 Leesville, Louisiana 71496 for the Vernon Parish Landfill is technically complete and acceptable for public review. **The facility is located at 344 J L O'Banion Road and 6.1 miles North of LA Highway 467 in Vernon Parish.**

The Vernon Parish Police Jury requested a Solid Waste Permit for their Type III Landfill allowing for the disposal of Construction and Demolition Debris.

Written comments, written requests for a public hearing or written requests for notification of the final decision regarding this permit action may be submitted to Ms. Soumaya Ghosn at LDEQ, Public Participation Group, P.O. Box 4313, Baton Rouge, LA 70821-4313. **Written comments and/or written requests must be received by 12:30 p.m., Monday, December 22, 2008.** Written comments will be considered prior to a final permit decision.

If LDEQ finds a significant degree of public interest, a public hearing will be held. LDEQ will send notification of the final permit decision to the applicant and to each person who has submitted written comments or a written request for notification of the final decision.

The Solid Waste Permit Application and the associated Environmental Assessment Statement are available for review at the LDEQ Public Records Center, Room 127, 602 North 5th Street, Baton Rouge, LA. Viewing hours are from 8:00 a.m. to 4:30 p.m., Monday through Friday (except holidays). **The available information can also be accessed electronically on the Electronic Document Management System (EDMS) on the DEQ public website at www.deq.louisiana.gov.**

Additional copies may be reviewed at the Vernon Parish Library, Headquarters, 1401 Nolan Trace at Abe Allen Memorial Drive, Leesville, LA 71446-4331, Vernon Parish Police Jury, 300 South 3rd Street, Leesville, LA 71446 and The LDEQ Kisatchie Central Regional Office, 402 Rainbow Drive, Building 402, Pineville, LA 71360.

Inquiries or requests for additional information regarding this permit action should be directed to Mr. Jesse Deroche, LDEQ, Waste Permits Division, P.O. Box 4313, Baton Rouge, LA 70821-4313, phone (225) 219-3065.

Persons wishing to be included on the LDEQ permit public notice mailing list or for other public participation related questions should contact the Public Participation Group in writing at LDEQ, P.O. Box 4313, Baton Rouge, LA 70821-4313, by email at deqmailrequest@la.gov or contact the LDEQ Customer Service Center at (225) 219-LDEQ (219-5337).

Permit public notices including electronic access to general information from the technically complete solid waste permit application can be viewed at the LDEQ permits public notice webpage at www.deq.louisiana.gov/apps/pubNotice/default.asp and general information related to the public participation in permitting activities can be viewed at www.deq.louisiana.gov/portal/tabid/2198/Default.aspx.

Alternatively, individuals may elect to receive the permit public notices via email by subscribing to the LDEQ permits public notice List Server at www.doa.louisiana.gov/oes/listservpage/ldeq_pn_listserv.htm

All correspondence should specify AI Number 52141, Permit Number P-0357, and Activity Number PER19940003.

Scheduled Publication Date: November 18, 2008

BOBBY JINDAL
GOVERNOR



HAROLD LEGGETT, Ph D
SECRETARY

State of Louisiana
DEPARTMENT OF ENVIRONMENTAL QUALITY
ENVIRONMENTAL SERVICES

AUG 29 2008

Certified Mail 7003 2260 0005 9324 1705

Mr James Tuck, President
Vernon Parish Police Jury
P O Box 1548
Leesville, Louisiana 71446

RE Technically Complete Determination
Solid Waste Permit Application for a Type III Permit
AI#52141/D 115 3214/OU 0187
Vernon Parish

Dear Mr Tuck

We are in receipt of the finalized copies of your permit application dated November 27, 2007, and the additional information packages dated May 15, 2008 and May 16, 2008. The additional information submitted separately has been inserted into the final copy of the permit application. After review of these documents, we have determined that your application is technically complete and prepared for public review.

The Environmental Assistance Division will distribute copies of your application for public review and place public notices in the appropriate newspapers in accordance with LAC 33 VII 513 F 3. Please contact Ms Soumaya Ghosn at (225) 219-3276 for the date of publication and the dates for the comment period. At the conclusion of the comment period, we will consider all comments and render a permit decision regarding your application.

Please continue to reference your Agency Interest (AI#52141) and Permit Activity Number (PER19940003) on all future correspondence regarding this matter. If you have any questions, please contact Mr Jesse Deroche of the Waste Permits Division at (225) 219 3065.

Sincerely

A handwritten signature in black ink, appearing to read "Bijan Sharafkhani".

Bijan Sharafkhani, P E
Administrator
Waste Permits Division

jd

c Southwest Regional Office

SPOONER & Associates, Inc.

Environmental, Geotechnical, & Civil Engineering

COPY

November 27, 2007

Department of Environmental Quality
Office of Environmental Services
Permits Division
P.O. Box 4313
Baton Rouge, LA 70884-2135
Attn: Jesse Deroche

Re: Vernon Parish CD Landfill Application
AI# 52141 ✓

original to IOSW
sm
copy to SW/G3/Thomas
AVG

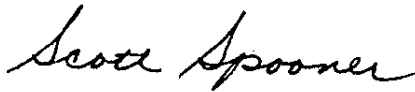
PER19940003

Dear Mr. Deroche:

Per your request, attached is the completed permit application with Notice of Deficiencies inclusions for the Type III Construction/Demolition Debris facility for Vernon Parish Police Jury in Vernon Parish. Five bound copies of the revised application are being submitted. The permit application addresses LAC 33:VII.513A, 519, 521, and 523. The standard included in LAC 33:VII.719, 721, 723, and 727 have been incorporated into the permit application responses.

Should there be any questions regarding this submittal, please contact me at (337) 855-4517 or email at scottdspooner@centurytel.net.

Sincerely,



Scott Spooner.
Project Manager

RECEIVED

JAN - 4 2008

DEPT. OF ENVIRONMENTAL QUALITY
OFFICE OF ENVIRONMENTAL SERVICES
PERMIT DIVISION

Media Type (check one)

Hazardous Waste ☐

Air ☐

Solid Waste ☒

Water ☐


Radiation Licensing ☐

Agency Interest Number: AI 52141

Is this a copy of a previously submitted form? Yes ☒ No ☐

If yes, indicate the original submittal date: 6-19-01

If yes, indicate the original permit number: _____

Department of Environmental Quality Permits Division P.O. Box 4313 Baton Rouge, LA 70821-4313 (225) 219-3181		Addendum to Permit Applications per LAC 33:I.1701		
Please Type Or Print	Company Name	<input checked="" type="checkbox"/> Owner	For Permits Division Use Only	
	Vernon Parish Police Jury	<input checked="" type="checkbox"/> Operator		
	Parent Company (if Company Name given above is a division)			
	Plant name (if any) Vernon Parish Landfill			
	Nearest town Leesville	Parish where located Vernon		

1. Does the company or owner have federal or state environmental permits identical to, or of a similar nature to, the permit for which you are applying in other states? (This requirement applies to all individuals, partnerships, corporations, or other entities who own a controlling interest of 50% or more in your company, or who participate in the environmental management of the facility for an entity applying for the permit or an ownership interest in the permit.)

☐ Permits in Louisiana. List Permit Numbers: None

☐ Permits in other states (list states): None

2. Do you owe any outstanding fees or final penalties to the Department? No ☒ Yes ☐

If yes, please explain. _____

3. Is your company a corporation or limited liability company? No ☒ Yes ☐ If yes, attach a copy of your company's Certificate of Registration and/or Certificate of Good Standing from the Secretary of State.

Certification:

I certify, under provisions in Louisiana and United States law which provide criminal penalties for false statements, that based on information and belief formed after reasonable inquiry, the statements and information contained in this Addendum to the Permit Application, including all attachments thereto are true, accurate, and complete.

Responsible Official		
Name	City	State
Mr. James Tuck	Leesville	LA
Title	Business phone	Zip
President — Vernon Police Jury	337-238-0324	71446
Company	Signature of responsible official(s)	
Vernon Parish Police Jury	<i>James B. Tuck</i>	
Suite, mail drop, or division	Date	
Street or P.O. Box		
POB 1548		

APPENDIX B

SOLID WASTE STANDARD PERMIT APPLICATION - PART I

(The form shall be completed in accordance with the instructions found in LAC 33:VII.519)

- A. Applicant (Permit Holder) Vernon Parish Police Jury
B. Facility Name: Vernon Parish Landfill
C. Facility Location/Description: 6.1 miles north of LA Highway 10 on LA Highway 467
D. Location: Section 1 Township 1 N Range 9 W
Parish: Vernon

Coordinates: Latitude - Degrees 31 Minutes 06 Seconds 4.8
Longitude - Degrees 93 Minutes 14 Seconds 47.3

- E. Mailing Address: POB 1548 Leesville, LA 71496
F. Contact: Jim Williams
G. Telephone: (337) 239-9967
H. Type and Purpose of Operation: (Check each applicable line)

Type I

Industrial Landfill _____
Industrial Surface Impoundment _____
Industrial Landfarm _____

Type I-A

Industrial Incinerator Waste Handling Facility _____
Industrial Shredder/Compactor/Baler _____
Industrial Transfer Station _____

Type II

Sanitary Landfill _____
Residential/Commercial Surface Impoundment _____
Residential/Commercial Landfarm _____

Type II-A

Residential/Commercial Incinerator Waste Handling

Facility _____
Residential/Commercial Shredder/Compactor/Baler _____
Residential/Commercial Transfer Station _____
Residential/Commercial Refuse-Derived Fuel _____

Type III

Construction/Demolition-Debris Landfill X
Wood waste Landfill X
Compost Facility _____
Resource Recovery/Recycling Facility _____

Other

Describe _____

I. Site Status: Owned X Leased _____ Lease Term _____ Years
(Note: If leased, provide copy of lease agreement)

J. Operation Status: X Existing _____ Proposed

K. Total Acreage 120 Processing Acreage 0.5 Disposal Acreage 100

L. Environmental Permits: (List)

LPDES MULTI-SECTOR GENERAL PERMIT

M. Conformity with regional plans. Attach letter from the Louisiana Resource Recovery and Development Authority (LRRDA) stating that the facility is an acceptable part of the statewide program.

(Note: In accordance with R.S. 30:2307.B, LRRDA authority does not apply to solid waste disposal activity occurring entirely within the boundaries of a plant, industry, or business which generates such solid waste.)

This organization no longer holds a charter to conduct business.

N. Zones: Yes _____ No X Zoning Requested

Zone Classification: N/A (zoning not required in Vernon Parish)

(Note: If zoned, include zoning affidavit and/or other documentation stating that the proposed use does not violate existing land-use requirements.)

Types, Quantities, and Sources of Waste:

	Processing On-site	Offsite	Disposal	
			On-site waste Received	Offsite waste Received
Residential		N/A	N/A	N/A
Industrial	N/A	N/A	N/A	N/A
Commercial	N/A	N/A	N/A	N/A
Construction/ Demolition Debris	N/A	N/A	N/A	700 wet tons/wk
Yard Waste	NA	N/A	N/A	50 wet tons/wk

P. Service Area:

List of Parishes: Vernon Parish, City of Leesville & Fort Polk U.S. Army Base)

Statewide

Unlimited

Q. Proof of Operator's Public Notice - Attach proof of publication of the notice regarding the permit application submittal as required by LAC 33:VII.513.A.

Affidavits of Publication for the Baton Rouge Advocate and the Leesville Leader are shown in Appendix K.

R. provide the signature, typed name, and title of the individual authorized to sign the application. Proof of the legal authority of the signatory to sign for the applicant, must be provided; and



POLICE JURY OF VERNON PARISH

P. O. BOX 1548 • LEESVILLE, LOUISIANA 71446 • PHONE (337) 238-0324 • FAX (337) 238-0240 • 1-800-330-0995
ESTABLISHED 1871

JAMES B. TUCK
PRESIDENT

JACKIE L. GRIMES
VICE-PRESIDENT

RHONDA M. PLUMMER
SECRETARY / TREASURER

December 7, 2007

MEMBERS:

DISTRICT 1
JAMES B. TUCK

DISTRICT 2
HOWARD "PETE" DOWDEN

DISTRICT 3
TOMMY L. MCMAHON

DISTRICT 4
JACKIE L. GRIMES

DISTRICT 5
JIMMY L. JAMES

DISTRICT 6
HOUSTON A. BURNS

DISTRICT 7
JOYCE WEEKS

DISTRICT 8
MELVIN HAYMON

DISTRICT 9
SAM B. FULTON, JR.

DISTRICT 10
CURTIS L. CLAY

DISTRICT 11
JOHN HAMILTON

DISTRICT 12
RAY PYNES

Spooner & Associates
P.O. Box 70612
Lake Charles, LA 70612

Re: Vernon Parish Type III Construction/Demolition
Debris Permit - AI #52141

Dear Mr. Spooner:

This letter serves as verification of the legal authority for James B. Tuck as President of the local governing authority for the Parish of Vernon to sign and certify for the applicant (the Vernon Parish Police Jury) on this permit application.

Sincerely,

James B. Tuck
Vernon Parish Police Jury President

Rhonda M. Plummer
Secretary/Treasurer

Certification

I have personally examined and am familiar with the information submitted in the attached document, and I hereby certify under penalty of law that this information is true, accurate, and complete to the best of my knowledge. I am aware that there are significant penalties for submitting false information, including the possibility of fine and/or imprisonment.

Signature

Date

James B. Tuck
December 07, 2007

Typed Name and Title JAMES B. TUCK, PARISH PRESIDENT

(Note: Attach proof of the legal authority of the signee to sign for the applicant.)

**Vernon Parish Type III
Construction/Demolition Debris Woodwaste Landfill**

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SUPPLEMENTARY INFORMATION ALL PROCESSING AND DISPOSAL FACILITIES

33:VII.521. PART II: SUPPLEMENTARY INFORMATION, ALL PROCESSING AND DISPOSAL FACILITIES

The following information is required in the permit application for solid waste processing and disposal facilities. All responses and exhibits must be identified in the following sequence to facilitate the evaluation. Additionally, all applicable sections of LAC 33:VII. Chapter 7 must be addressed and incorporated into the application responses. If a section does not apply, the applicant must state that it does not apply and explain why.

33:VII.521.A LOCATION CHARACTERISTICS. Standards pertaining to location characteristics are contained in LAC 33:VII.709.A (Type I and II facilities), LAC 33:VII.717.A (Type I-A and II-A facilities, and LAC 33.719.A (Type III facilities).

33:VII.521.A

1. The following information on location characteristics is required for all facilities:

33:VII.521.A

1.a. Area Master Plans - a location map showing the facility, road network, major drainage systems, drainage-flow patterns, location of closest population center(s), location of the public-use airport(s) used by turbojet aircraft or piston-type aircraft, proof of notification of affected airport and Federal Aviation Administration as provided in LAC 33:VII.709.A.2, location of the 100-year flood plain, and other pertinent information. The scale of the maps and drawings must be legible, and engineering drawings are required.

RESPONSE:

Vernon Parish Police Jury Type III construction/demolition debris and wood waste disposal facility is currently in operation and has been for over 14 years. Portions of the site have been closed and reclaimed and remains cleared.

The roadways currently in use are all-weather roads adequately designed to avoid congestion, sharp turns, obstructions and other hazards conducive to accidents. The roadways are surfaced to withstand the weight of the heavy equipment, dump trucks and transportation vehicles currently in use. A site location map indicating the location of the closest population center and location of the public-use airport is included in Figure 1. No airport facility is located within 10,000 feet from the landfill. Figure 10 indicates the location of the facility, the road network, population centers (city and town designations). Figure 10 also shows the

population centers. The FIRM map (Figure 3) shows the location of the 100-year flood plain.

Since the subject facility does not handle putrefied solid waste, notification of affected airports is not required and was not performed. The nearest public use airport is Leesville Aviation which, is approximately 7.0 miles west of the site.

Major drainage systems and drainage-flow patterns in the vicinity of the facility are indicated on the topographic map, included as Figure 6.

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level. The FIRM (Community-Panel Number 220228 0010 A, effective date July 26, 1977) indicates the flood zones and site location and is included as Figure 3.

33:BII.521.A

1.b. A letter from the appropriate agency or agencies regarding those facilities receiving waste generated offsite, stating that the facility will not have a significant adverse impact on the traffic flow of area roadways and that the construction, maintenance, or proposed upgrading of such roads is adequate to withstand the weight of the vehicles.

RESPONSE:

A letter from Department of Transportation and Development indicated that the proposed facility will not have an adverse impact of traffic, provided all State Laws and regulations are adhered to. A copy of the letter is included as Appendix A.

A letter from the Louisiana Department of Culture, Recreation, and Tourism states that there are no state parks, archeological sites, or historic properties that will be affected by the implementation of landfill. A copy of the letter is included as Appendix B.

A letter from the Vernon Parish Police Jury indicated there was no objection to the proposed facility. Vernon Parish stated that no adverse impact to local traffic is expected from the use of the landfill. A copy of the letter is included as Appendix L.

A two lane all-weather road (Highway 467), the facility access road, would be expected to adequately handle approximately 10 vehicles (or 1 truck) per hour in each direction at a service level of "C". The landfill is not expected to add more than 1 truck per hour at peak operation, which should not affect the level of service. This is based on "start-from-stop" conditions on State roads with a design speed of 65 miles per hour with wet weather considered. (Source: Handbook of Highway Engineering, Robert F. Baker, et. al., Van Nostrand Reinhold Company, 1975.

33:VII.521.A

1.c. Existing Land Use - a description of the total existing land use within three miles of the facility (by approximate percentage) including, but not limited to:

RESPONSE:

i. residential;

RESPONSE:

The residential land use within three miles of the facility is approximately 900 acres or 20 percent of the total included area.

ii. health-care facilities and schools;

RESPONSE:

The amount of land use for health care facilities and/or schools within three miles of the facility is approximately 10 acres or 0.2 percent of the total included area.

iii. agricultural;

RESPONSE:

The agricultural land use within three miles of the facility is approximately 5 acres or 0.1 percent of the total included area.

iv. industrial and manufacturing;

RESPONSE:

The amount of industrial and/or manufacturing land use within three miles of the facility is approximately 120 acres or 2.4 percent of the total included area.

v. other commercial;

RESPONSE:

The commercial land use within three miles of the facility is approximately 700 acres or 15.3 percent of the total included area.

vi. recreational; and

RESPONSE:

The recreational land use within three miles of the facility is approximately 140 acres or 3 percent of the total included area.

vii. undeveloped

RESPONSE:

The area of undeveloped land within three miles of the facility is approximately 2,647 acres or 59 percent of the total included area.

33:VII.521.A

1.d. Aerial Photograph - a current aerial photograph, representative of the current land use, of a one-mile radius surrounding the facility. The aerial photograph shall be of sufficient scale to depict all pertinent features. (The administrative authority may waive the requirement for an aerial photograph for Type III facilities.)

RESPONSE:

A 2006 aerial photograph taken from Google Earth shows a one mile radius surrounding the landfill site. A copy of the photograph is included as Figure 9 indicates the site location.

33:VII.521.A

1.e. Environmental Characteristics - the following information on environmental characteristics:

33:VII.521.A

1.e.i. a list of all known historic sites, recreational areas, archaeological sites, designated wildlife-management areas, swamps and marshes, wetlands, habitats for endangered species, and other sensitive ecological areas within 1,000 feet of the facility perimeter or as otherwise appropriate;

RESPONSE:

Based on correspondence with appropriate state and federal agencies, there are no historic sites, recreation areas, archaeological sites, designated wildlife management areas, wetlands, habitats for endangered species, and other sensitive ecological areas within 1000 feet of the facility.

33:VII.521.A

1.e.ii documentation from the appropriate state and federal agencies substantiating the historic sites, recreation areas, archaeological sites, designated wildlife

management areas, wetlands, habitats for endangered species, and other sensitive ecological areas within 1,000 feet of the facility; and

RESPONSE:

33:VII.521.A

1.e.iii. a description of the measures planned to protect the areas listed from the adverse impact of operation at the facility;

RESPONSE:

Based on correspondence with appropriate state and federal agencies, there are no historic sites, recreation areas, archaeological sites, designated wildlife management areas, wetlands, habitats for endangered species, and other sensitive ecological areas within 1,000 feet of the facility. Correspondence with the Louisiana Department of Culture, Recreation and Tourism regarding documentation of any cultural, archeological sites or state parks etc. with 1,000 feet of the facility is shown as Appendix B.

The site to be permitted is mostly cleared land that was historically planted in loblolly pine. The proposed disposal site is located adjacent to the north of an operating landfill owned by Chaney Trucking Company. State parks or archaeological sites do not exist near the facility.

Correspondence with the Army Corps of Engineers regarding documentation of any wetlands, marshes, or any ecologically sensitive areas with 1,000 feet of the facility is shown as Appendix M.

33:VII.521.A

1.f. A wetlands demonstration, if applicable, as provided in LAC

33:VII.709.A.4.

RESPONSE:

The proposed landfill does not meet the criteria of a wetlands. Soils located in the area of the landfill area are non-hydric. Vegetation consists of predominantly loblolly pines and upland grasses and the steep topography of the sight does not promote wetlands hydrology.

Correspondence with the Army Corps of Engineers regarding documentation of any wetlands, marshes, or any ecologically sensitive areas with 1,000 feet of the facility is pending. This letter is included as Appendix M.

33.VII.521.A

1.g. Demographic Information - the estimated population density within a three-mile radius of the facility boundary based on the latest census figures.

RESPONSE:

The estimated population for a three-mile radius of the facility is 14,276 or about 4,759 people per square mile based on the 2000 Census. Although the census estimates the population of 14,276, it is concentrated around the city of Leesville and North Fort Polk, LA. There are no residents living within a 2 mile radius of the facility.

33.VII.521.A

2. The following information regarding wells, faults and utilities is required for Type I and II facilities:

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.A

2.a. Wells. Map showing the locations of all known or recorded shot holes seismic lines, private water wells, oil and/or gas wells, operating or abandoned, within the facility and within 2000 feet of the facility perimeter and the locations of all public water systems, industrial water wells, and irrigation wells within one mile of the facility. A plan shall be provided to prevent adverse effects on the environment from the wells and shot holes located on the facility.

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.A

2.b. Faults

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.A

2.b.i. scaled map showing the locations of all recorded faults within the facility and within one mile of the perimeter of the facility; and

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.A

2.b.ii. demonstration, if applicable, of alternative fault set-back distance as provided in LAC 33:VII.709.A.5.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.A

2.c. Utilities. Scale map showing the location of all pipeline, power lines, and right-of-ways within the site.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.B Facility Characteristics. Standards concerning facility characteristics are contained in LAC 33:VII.709.B (Type I and II facilities), LAC 33:VII.717.B (Type I-A and II-A facilities), and LAC 33:VII.719.B (Type III facilities). A facility plan, including drawings and a narrative describing the information required below must be provided.

33:VII.521.B

1. The following information is required for all facilities:

33:VII.521.B

1.a. Elements of the process or disposal system employed, including as applicable, property lines, original contours (shown at not greater than five-foot intervals), buildings, units of the facility, drainage, ditches and roads;

RESPONSE:

Disposal units and drainage ditches on the site are included as Figure 6. Facility property lines, buffer zones, and perimeter barriers are shown on Figure 4. There will be two buildings on site in the area marked on Figure 4 as "Office". One building will serve as the office while the second serves as a supply and maintenance building.

33:VII.521.B

1.b. The perimeter barrier and other control measures;

RESPONSE:

There is one entrance to the site from public roads. The facility is located approximately 300 feet from the public road. A main gate is located on J.L. Obanion Rd., the facility entrance road. During operational hours, the facility entrance will be continuously monitored, manned, or locked. After business hours the gate is closed and locked to prevent unauthorized entry. Signs will be posted at each entry gate warning against unauthorized entry. Perimeter areas to the north and east are currently fenced with four stands of barbed wire. The remaining boundary areas will be fenced in a similar fashion to prevent access to the site by livestock. With the site being gated and fence, unauthorized disposal will be prevented.

Signs will be posted at the main entrance indicating the facility identification and the types of waste accepted at the facility. The accepted wastes are

construction/demolition debris, wood waste, and yard waste. The entrance gate will be closed and locked at all times when the facility is not in operation.

33:VII.521.B

1.c. A buffer zone;

RESPONSE:

At least 50 feet of buffer zone exists between the boundary of the disposal areas and the property lines. The buffer zone is vegetated with grass, trees or brush and no storage, processing or disposal of solid waste will occur in these locations. The buffer zone is shown on the facility map in Figure 4.

33:VII.521.B

1.d. Fire-protection measures;

RESPONSE:

The types of wastes accepted by the facility are not flammable, explosive or easily ignitable. Operators inspect waste for fire hazards as it is received. Fire extinguishers are available for emergency use. Soil cover and heavy equipment (bulldozer) are also available to smother fires. The local fire department is available to respond to fire or explosion, if necessary. The nearest responding fire department is located approximately 3.3 miles from the site.

A water line has been installed in the vicinity of a proposed air curtain for burning wood waste and yard waste for use in distinguishing fires in the area.

33:VII.521.B

1.e. Landscaping and other beautification efforts;

RESPONSE;

The main entrance area will be landscaped with shrubs or other ground cover to improve appearance of the facility from the public roads. Grass areas are maintained and weeds are controlled. Areas of the facility that are not utilized for disposal, vehicular traffic, or other site operations are wooded. The wooded areas serve to isolate disposal areas from view from public roads or other public use areas. The destruction of ground cover is minimized as much as possible in order to maintain natural vegetation.

33:VII.521.B

1.f. Devices or methods to determine, record, and monitor incoming waste;

RESPONSE:

The facility will utilize a method of determining the quantity by wet-weight tonnage and the sources of all incoming waste. Weight tables are maintained at the facility to determine the estimated weight of each incoming load. The tables are based on the average weights previously determined for similar transport vehicles (i.e. concrete, yard waste, etc.). Table 2 is a copy of the estimated weights which are utilized for this purpose. A daily record of the estimated weights and the source for each incoming load is maintained at the facility.

A method is also employed to control incoming wastes and prevent the entry of unrecorded or unauthorized deliverables or prohibited wastes. Each incoming load will be manifested by the transporter and recorded by the receiving clerk. Once the estimated weight, the type and source are recorded, each load is visually inspected for prohibited waste prior to and during unloading. Any load noted to contain a prohibited waste will not be accepted by the facility.

33.VII.521.B

1.g. LPDES discharge points (existing and proposed); and

RESPONSE:

The only potential discharges from the site will be stormwater runoff and stormwater collected within the landfill cells. A proposed point source for stormwater discharge is located at the southwest end and northwest end of the existing ditches transecting the subject property. A LPDES General Permit has been acquired from the Louisiana Department of Environmental Quality. A copy of the permit is included as Appendix I.

33.VII.521.B

1.h. Other features, as appropriate.

RESPONSE:

There are no other features that were considered pertinent in the preparation of this permit application.

33.VII.521.B

2. The following information is required for Type I and II facilities:

33.VII.521.B

2.a. Areas for isolating non-putrescible waste or incinerator ash, and borrow areas; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.C FACILITY SURFACE HYDROLOGY. Standards governing facility surface hydrology are contained in LAC 33:VII.711.A (Type I and II landfills), LAC 33:VII.713.A (Type I and II surface impoundments), LAC 33:VII.715.A (Type I and II landfarms), LAC 33:VII.717.C (Type I-A and II-A facilities), and LAC 33:VII.719.C (Type III facilities).

33:VII.521.C

1. The following information regarding surface hydrology is required for all facilities:

33:VII.521.C

1.a. A description of the method to be used to prevent surface drainage through the operating areas of the facility;

RESPONSE:

Drainage through the operating areas of the site is controlled by the natural contours, grading of roads, roadside ditches, and areas surrounding the landfill to drain away from the pits. Surface runoff is adequately handled by existing drainage areas across the property to offsite areas and roadside drainage ditches. Sufficient drainage capacity and elevations exist on site to prevent runoff from active disposal areas. Drainage ditches and flow directions at the facility are indicated on Figure 6.

Only one landfill cell will be active at any given time. Rainfall in active disposal areas collects within the landfill cell. The landfill is capable of receiving stormwater runoff from a 24-hour, 25-year rainfall event without draining to adjoining areas. A ditch runs along the southeast end of the proposed site and removes runoff.

Many of the proposed cells in active disposal areas do not collect within a cell. Due to the topography of the site, cells are located somewhat parallel to the slope of the hill with the lower end of the cell opening at the downslope elevation essentially allowing all stormwater runoff to exit the cell. A ditch runs along the south end of the proposed site and one ditch flows northeast, which drains most of the facility. Roadside ditches along J.L. Obanion Rd. also drain the northern area of the facility.

33:VII.521.C

1.b. A description of the facility runoff/run-on collection system;

RESPONSE:

Due to the natural topography of the entire site, no stormwater runoff will be contained on-site other than what is collected in an active cell. Stormwater exits the property by overland flow to on-site and offsite natural drainage areas depicted in Figure 6. Runoff from the northern part of the facility travels by overland flow to a natural drainage that flows to the northwest, while runoff from the southern part of

the site travels by overland flow to a natural drainage that flows to the southwest as depicted in Figure 6.

Since there will be only one active cell, sufficient on-site capacity exists within the active cell to contain accumulated stormwater. Stormwater accumulating in the disposal area will be pumped from the active cell, as a permitted discharge, to the ditch along the south boundary of the facility. A LPDES Multi-sector General Permit has been granted by the Louisiana Department of Environmental Quality (See Appendix I).

Run-on occurs on the extreme south part of the property. This ephemeral drainage is supported by a limited watershed as seen in Figure 6 and is contained within the banks of the drainage. Site run-on enters the property from the southeast via an open natural drainage area which drains the southeast, southwest, and northwest parts of the property.

Due to the natural topography of the site, stormwater is diverted by overland flow to offsite areas. Run-on from adjacent properties is limited to the drainages entering the property from the southeast and northeast. Run-on from the northeast corner flows to the northern drainage areas while some is diverted away from the site by the drainage ditches along J.L. Obanion Rd.

33:VII.521.C

1.c. The maximum rainfall from a 24-hour/25-year storm event;

RESPONSE:

As per regulation 719.C.3., the 25 year/24 hour storm event will not impact drainage from the landfill cells of the facility which have not received final cover to adjoining areas. Given the fact of the relatively steep topography of the site and only one cell will be utilized (open) at a time, all stormwater (with the exception of the open cell) will exit the facility as sheetflow to the natural drainages. No stormwater will (other than the open cell) will be contained onsite.

Published climatological information indicates that the maximum recorded 24-hour rainfall event for the last 25 years was 15.67 inches. However, the probability for such an event is considerably less than once in 25 years. A 25-year, 24-hour rainfall map from the Louisiana Department of Transportation and Development Hydraulics Manual (dated 1987), indicates 7.0 inches of rainfall for the Vernon Parish area. The map is included as Figure 11.

33:VII.521.C

1.d. The location of aquifer recharge areas in the site or within 1000 feet of the site perimeter, along with a description of the measures planned to protect those areas from the adverse impact of operations at the facility; and

RESPONSE:

Principal recharge to the Williamson Creek and Carnagan Bayou Aquifers underlying the site location occurs north of Vernon Parish and flows laterally southward. This area is greater than one mile north of the proposed facility. Based on this information it would not be expected that a protected aquifer recharge area exists within the given distance.

33:VII.521.C

1.e. If the facility is located in a flood plain, a plan to ensure that the facility does not restrict the flow of the 100-year base flood plain, and documentation indicating that the design of the facility is such that the flooding does not affect the integrity of the facility or result in the washout of solid waste.

RESPONSE:

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level. The FIRM (Community-Panel Number 220228 0010 A, effective date July 26, 1977) indicates the flood zones and site location and is included as Figure 3. The integrity of the facility is protected against flooding by a ditch to the south of the facility.

33:VII.521.D FACILITY GEOLOGY. Standards governing facility geology are contained in LAC 33:VII.709.C (Type I and II facilities), LAC 33:VII.717.D (Type I-A and II-A facilities), and LAC 33:VII.719.D (Type III facilities).

33:VII.521.D

1. The following information regarding geology is required for Type I and Type II facilities:

33:VII.521.D

1.a. Isometric profile and cross-sections of soils, by type, thickness, and permeability;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.D

1.b. Logs of all known soil borings taken on the facility and a description of the methods used to seal abandoned soil borings;

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

1.c. Results of tests for classifying soils (moisture contents, Atterberg limits, gradation, etc.), measuring soil strength, and determining the coefficients of permeability, and other applicable geotechnical tests;

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

1.d. Geologic cross-section from available published information depicting the stratigraphy to a depth of at least 200 feet below the ground surface;

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

1.e. For faults mapped as existing through the facility, verification of their presence by geophysical mapping or stratigraphic correlation of boring logs. If the plane of the fault is verified within the facility's boundaries, a discussion of measures that will be taken to mitigate adverse effects on the facility and the environment;

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

1.f. For a facility located in a seismic impact zone, a report with calculations demonstrating that the facility will be designed and operated so that it can withstand the stresses caused by the maximum ground motion, as provided in LAC 33:VII.709.C.2; and

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

1.g. For a facility located in an unstable area, a demonstration of facility design as provided in LAC 33:VII.709.C.3.

N/A, this requirement is not applicable to a Type III landfill.

33.VII.521.D

2. The following information regarding geology is required by Type III wood waste, and construction/demolition debris facilities:

33.VII.521.D

2.a. General description of the soils provided by a qualified professional (a geotechnical engineer, soil scientist, or geologist) along with a description of the method used to determine soil characteristics; and

RESPONSE:

GENERAL GEOLOGY

The Vernon Parish area was formed by the shore depositions during the Cenozoic period. During the middle to late Cenozoic period (Miocene Epoch), changes in the environment of deposition and changes in the material types being deposited resulted in a complex sequences of sediments.

A system of aquifer units deposited during the Miocene age is referred to as the Williamson Creek and Carnahan Bayou Aquifers. In Vernon Parish these are the principal fresh water-bearing sands. Recharge water enters these aquifers by infiltration and downward percolation of rainwater in recharge areas and by vertical leakage from adjacent aquifer units

SURFACE SOILS

Based on soil maps from the USDA Soil Conservation Service, "Soil Survey of Vernon Parish", the soil type exhibited on the site is chiefly Eastwood silt loam.

The Eastwood series consists of somewhat poorly drained to moderately well drained, slowly permeable soils on uplands. The soil was formed in clayey sediments of Tertiary age.

GEOTECHNICAL EVALUATION

Surface areas of the facility contain natural stable soils of low permeability in order to provide a barrier to prevent penetration of any surface spills into subsurface aquifer units. Visual classification of soils from pit walls and Geoprobe borings to a depth of about 24 feet were performed. A log of these visual classifications of the borings were performed in the field is included as Appendix D.

Geotechnical tests of the first relatively impermeable clay were performed. Samples of the soils from 0 to 24 feet in depth were collected and tested for Atterberg limits, moisture content and percent fines. The results of the testing indicate that this soil is relatively impermeable clay up to 18 feet in depth. This clay should be capable of preventing penetration of any surface spills into subsurface aquifer units. Any permeable units encountered in the excavation will be lined with recompacted clay. A copy of the geotechnical test results is included as Appendix E.

33:VII.521.D

2.b. Logs of all known soil borings taken on the facility and a description of the methods used to seal abandoned soil borings.

RESPONSE:

There are 4 soil borings that have been advanced to a depth approximately 24 feet. A copy of the geotechnical test results is included in Appendix E. The bore holes were Plugged and Abandoned using the guidelines set in Section 3.6.4.3 of the LDOTD Water well Rules, Regulations, and Standards.

33:VII.521.E FACILITY SUBSURFACE HYDROLOGY. Standards governing facility subsurface hydrology are contained in LAC 33:VII.715.A (Type I and II landfarms).

33:VII.521.E

1. The following information on subsurface hydrology is required for all Type I facilities and Type II landfills and surface impoundments:

33:VII.521.E

1.a. Delineation of the following information for the water table and all permeable zones from the ground surface to a depth of at least 30 feet below the base of excavation:

33:VII.521.E.

1.a.i. areal extent beneath the facility;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.a.ii. thickness and depth of the permeable zones and fluctuations;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.a.iii. direction(s) and rate(s) of groundwater flow based on information obtained from piezometers and shown on potentiometric maps; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.a.iv. any change in groundwater flow direction anticipated to result from any facility activities.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.b. Delineation of the following, from all available information, for all recognized aquifers which have their upper surfaces within 200 feet of ground surface:

33:VII.521.E

1.b.i. areal extent;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.b.ii. thickness and depth to the upper surface;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.b.iii. any interconnection of aquifers; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

1.b.iv. direction(s) and rate(s) of groundwater flow shown on potentiometric maps.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

2. The following information on subsurface hydrology is required for Type II landfills. Delineation of the following information for the water table and all permeable zones from the ground surface to a depth of at least 30 feet below the zone of incorporation:

33:VII.521.E

2.a. Areal extent beneath the facility;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

2.b. Thickness and depth of the permeable zones and fluctuations;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

2.c. Direction(s) and rate(s) of groundwater flow based on information obtained from piezometers and shown on potentiometric maps; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.E

2.d. Any change in groundwater flow direction anticipated to result from any facilities activities.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F FACILITY PLANS AND SPECIFICATIONS. Standards governing facility plans and specifications are contained in LAC 33:VII.711.B (Type I and II landfills), LAC 33:VII.713.B (Type I and II surface impoundments), LAC 33:VII.715.B (Type I and II landfarms), LAC 33:717.E (Type I-A and II-A facilities), LAC 33:VII.721.A (Type III construction and demolition debris and wood waste landfills), LAC 33:VII.723.A (Type III composting facilities), and LAC 33:VII.725.A (Type III separation facilities). Standards for groundwater monitoring are contained in LAC 33:VII.709.E (Type I and II facilities).

33:VII.521.F

1. Certification - The person who prepared the permit application must provide the following certification:

"I certify under penalty of law that I have personally examined and I am familiar with the information submitted in this permit application and that the facility as described in the permit application meets the requirements of the Solid Waste Rules and Regulations. I am aware that there are significant penalties for knowingly submitting false information, including the possibility of fine and imprisonment."

RESPONSE:

Certification is attached that the person preparing this application is familiar with the information being submitted and that the application meets the requirements of the Solid Waste Rules and Regulations. The certification is included as Appendix F.

33:VII.521.F

2. The following information on plans and specifications is required for Type I and II facilities:

33:VII.521.F

2.a. Detailed plan-view drawing(s) showing original contours, proposed elevations of the base of units prior to installation of the liner system and boring locations;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

2.b. Detailed drawings of slopes, levees, and other pertinent features; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

2.c. The type of material and its source for levee construction. Calculations shall be submitted demonstrating that an adequate volume of material is available for the required levee construction.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

3. The following information on plans and specifications is required for Type I, II, and III landfills:

33:VII.521.F

3.a. Approximate dimensions of daily fill and cover; and

RESPONSE:

Wastes received are placed at the working face of the disposal area and compacted as additional waste is added. The compaction ratio is assumed to be 2 to 1 so that waste volume as received is reduced by approximately one half.

The dimensions of daily fill, compacted into place, are approximately 15 feet by 30 feet on the surface by an estimated 5 feet in depth or approximately 80 cubic yards of material. Fill is added to the working face, working in a lateral direction, and is covered at least monthly with at least one foot of cover. The surface area of fill accumulated in a month is approximately 9000 square feet and approximately 333 cubic yards volume. Based on a 1-foot thickness, the average volume of cover material required each month is approximately 333 cubic yards. This is calculated as follows:

$$9000 \text{ ft}^2 \times 1 \text{ ft deep} = 9000 \text{ ft}^3 \text{ of cover.}$$

$$9000 \text{ ft}^3 / 27 \text{ cu. Ft. per yd}^3 = \underline{333 \text{ cu. Yds.}}$$

33:VII.521.F

3.b. The type of cover material and its source for daily, interim, and final cover. Calculations shall be submitted demonstrating that an adequate volume of material is available for daily, interim, and final cover.

RESPONSE:

Stockpiled soil from the excavation of a cell which, generally consist of clays are routinely used as cover material for daily, interim, and final cover. The volume is more than adequate to cover the cell. The calculation for the required volume of monthly cover is included in the response to LAC 33:VII.521.F.3.a, above.

Based on the minimum estimated amount of cover material available from onsite sources, there is sufficient material to provide the monthly cover.

Closure of the facility (i.e. placement of final cover) will occur as each cell of the landfill is filled to the desired elevation. Therefore, closure will be conducted throughout the life of the landfill. The excavated material for each cell will be used throughout the life of the landfill during cell closures.

The volume of final cover required is calculated as follows:

$$\text{Fill Area} = 100 \text{ ft} \times 30 \text{ ft} = 3,000 \text{ sq. ft.}$$

$$\text{Volume of Final Cover} = 3,000 \text{ ft}^2 \times 2 \text{ ft thickness} = 6,000 \text{ ft}^3$$

$$6,000 \text{ ft}^3 / 27 \text{ ft}^3 \text{ per yd}^3 = \underline{222 \text{ yd}^3}$$

$$\text{Volume of Topsoil} = 3,000 \text{ ft}^2 \times 0.5 \text{ ft. thickness} = 1,500 \text{ ft}^3$$

$$1,500 \text{ ft}^3 / 27 \text{ ft}^3 \text{ per yd}^3 = \underline{56 \text{ yd}^3}$$

As noted, the need for final cover material will be spread over the active life of the facility. Enough surplus cover material will be stockpiled on site to provide the necessary quantity of final cover for closure.

The material used or stockpiled for monthly and final cover is capable of minimizing vector breeding, rodent burrowing, and bird or animal attraction. It is also capable of minimizing external moisture infiltration and minimizing erosion. The inward movement of oxygen will be minimized by the cover material in order to reduce fire hazard potential. Blowing papers or litter will also be minimized.

33:VII.521.F

4. The following information on plans and specifications for the prevention of groundwater contamination must be submitted for Type I and II facilities:

33:VII.521.F

4.a. Representative cross-sections and geologic cross-sections showing original and final grades, approximate dimensions of daily fill and cover, drainage, the water table, groundwater conditions, the location and type of liner, and other pertinent information;

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

4.b. A description of the liner system, which shall include: calculations of anticipated leachate volumes, rationale for particular designs of such systems, and drawings; and

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

4.c. a description of the leachate collection and removal system, which shall include calculations of anticipated leachate volumes, rationale for particular designs of such systems, and drawings.

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5. The following information on plans and specifications for groundwater monitoring must be provided for Type I and II facilities:

33:VII.521.F

5.a. A minimum of three piezometers or monitoring wells in the same zone must be provided in order to determine groundwater flow direction;

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5.b. For groundwater monitoring wells, cross-sections illustrating construction of wells, a scaled map indicating well locations and the relevant point of compliance, and pertinent data on each well, presented in tabular form, including drilled depth, the depth to which the well is cased, screen interval, slot size, elevations of the top and bottom of the screen, casing size, type of grout, ground surface elevation, etc.;

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5.c. A groundwater monitoring program including a sampling and analysis plan that includes consistent sampling and analysis procedures that ensure that monitoring results provide reliable indications of groundwater quality;

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5.d. For an existing facility, all data on samples taken from monitoring wells in place at the time of the permit application must be included. (If this data exists in the Solid Waste Division records, the administrative authority may allow references to the data in the permit application.) For an existing facility with no wells, groundwater data shall be submitted within 90 days after the installation of monitoring wells. For a new facility, groundwater data (one sampling event) shall be submitted before waste is accepted;

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5.e. A plan for detecting, reporting, and verifying changes in groundwater; and

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

5.f. The method for plugging and abandonment of groundwater monitoring systems.

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.F

6. The facility plans and specifications for Type I and II landfills and surface impoundments (surface impoundments with on-site closure and a potential to produce gases) must provide a gas collection and treatment or removal system.

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.G FACILITY ADMINISTRATIVE PROCEDURES. Standards governing facility administrative procedures are contained in LAC 33:VII.711.C (Type I and II landfills), LAC 33:VII.713.C (Type I and II surface impoundments), LAC 33:VII.715.C (Type I and II landfills), LAC 33:VII.717.F (Type I-A and II-A facilities), LAC 33:VII.721.B (Type III construction and demolition debris and wood waste landfills), LAC 33:VII.723.B (Type III composting facilities), and LAC 33:VII.725.B (Type III separation facilities).

33:VII.521.G

1. The following information on administrative procedures is required for all facilities:

33:VII.521.G

1.a. Recordkeeping system; types of records to be kept; and the use of records by management to control operations;

RESPONSE:

As per LDEQ regulation 721.B.1.a.i., Vernon Parish will submit annual reports to the Office of Management and Finance, Financial Services Division, indicating quantities and types of solid waste (expressed in wet-weight tons per year), received from in-state generators and from out-of-state generators, during the reporting period. All calculations used to determine the amounts of solid waste received for processing or disposal during the annual-reporting period shall be submitted to the administrative authority. The required form will be obtained from the Office of Management and Finance, Financial Services Division, or through the department's website.

According to LDEQ regulation 721.B.1.a.ii, the reporting period for the processor and/or disposer annual report shall be from July 1 through June 30, commencing July 1, 2007, and terminating upon closure of the facility in accordance with the permit.

A recordkeeping system will be employed to monitor all incoming wastes and transporters of waste for processing or disposal at the facility. These records will include the date of receipt of shipments of waste, the transporters solid waste identification number issued by the Solid Waste Division and the type and quantify of waste received. Weight tables (an example is provided as Table 2) will be used to estimate the weight of each received load. The records will be maintained by clerical personnel employed by Vernon Parish. Receipt tickets will continue to be maintained as further documentation of received wastes. The transporter will also maintain a manifest for each load.

Records to be maintained at the site will include the following:

1. Copies of the current Louisiana Solid Waste Rules and Regulations;
2. The solid waste permit;
3. The permit application;
4. Permit modifications;
5. The LPDES Multi-sector General Permit and monitoring data
6. Daily record of the number of loads and the type and quantity of material for each load;

7. A record of transport vehicle identification or vehicle state registration numbers;
8. Copies of annual reports submitted to administrative authorities;
9. Miscellaneous receipts, manifests, etc., and
10. Record of the source of waste received.

The records will be used by management to monitor and document the volume of incoming waste for use in developing annual reports and for estimation of date of final closure for each landfill unit. Copies of state regulations and issued permits will be utilized to maintain regulatory compliance.

The facility will submit annual reports to the administrative authority indicating quantities and types of solid waste (expressed in wet-weight tons per year) received from in-state and out-of-state generators during the reporting period. All calculations used to determine the amounts of solid waste received for processing or disposal during the annual reporting period shall be submitted to the administrative authority. Annual reports reflect the annual period from July of each year through June 30 of the following year and are submitted to the administrative authority by August 1 immediately following the annual report period.

The facility will maintain all operational records for at least three years after the ultimate closure of the facility.

33:VII.521.G

- 1.b. An estimate of the minimum personnel, listed by general job classification, required to operate the facility; and

RESPONSE:

The Vernon Parish Landfill facility will provide the necessary personnel to achieve the operational requirements of the facility. This will be accomplished by the use of one office manager equipment operator (Level B) and two equipment operators. They will be able to perform the operational requirements of the facility and give visual inspections to all incoming waste on a daily basis. The equipment operator is present at all times of operation. Records will be maintained by at least one part-time clerical person. Supervisory personnel (Level A) are present on at least a daily basis.

33:VII.521.G

- 1.c. Maximum days of operation per week and per facility operating day (maximum hours of operation within a 24-hour period).

RESPONSE:

Under normal conditions, the maximum days of operation per week is 6 days. The maximum hours of operation per 24-hour day is 10 hours, under normal conditions.

In the case of abnormal conditions, DEQ shall be notified prior to changing operational times.

33:VII.521.G

2. Administrative procedures for Type II facilities shall include the number of facility operators certified by the Louisiana Solid Waste Operator Certification and Training Program (R.S. 37:3131 et seq.).

RESPONSE:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H. FACILITY OPERATIONAL PLANS. Standards governing facility operational plans are contained in LAC 33:VII.711.D (Type I and II landfills), LAC 33:VII.713.D (Type I and II surface impoundments), LAC 33:VII.715.D (Type I and II landfarms), LAC 33:VII.717.G (Type I-A and II-A facilities), LAC 33:VII.721.C (Type III construction and demolition debris and wood waste landfills), LAC 33:VII.723.C (Type III composting facilities), and LAC 33:VII.725.C (Type III separation facilities).

33:VII.521.H

1. The following information on operational plans if required for all facilities:

33:VII.521.H

1.a. Types of waste (including chemical, physical, and biological characteristics of industrial wastes generated on-site), maximum quantities of wastes per year, and sources of waste to be processed or disposed of at the facility;

RESPONSE:

The receipt of hazardous waste is strictly prohibited by LDEQ regulation 721.C.1.a and will be prevented. Any other wastes that present special handling or disposal problems may be excluded by the administrative authority.

The type of waste accepted by the facility is limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste. The receipt of any other solid, liquid, hazardous, infectious, residential, industrial, commercial, friable asbestos or putrescible wastes is strictly prohibited.

Prior to acceptance of the waste for disposal it is visually inspected as it enters the facility or as it is unloaded. Landfill employees are trained to inspect for prohibited wastes. Any solid waste or other wastes generated on site are collected and transported off site for proper disposal.

The average total quantity of wastes accepted by the facility is approximately 10 to 20 truckloads per day or an estimated 80 wet tons uncompacted per day. This

would amount to an estimated 35,000 wet tons per year. Although the quantities vary from day to day, it is estimated that the composition of the accepted wastes are approximately 7 percent yard waste, 92 percent construction/demolition debris, and 1 percent dirt from construction sites. The most common sources of the wastes include construction cleanup and demolition work. However, the waste streams received by the facility are generally "event-related" rather than from a continuous, daily source. Such event-related sources would be after storms or fires or from construction or demolition projects.

33:VII.521.H

1.b. Waste-handling procedures from entry to final disposition, which could include shipment of recovered materials to a user;

RESPONSE:

Waste enters the facility from J.L. Obanion Rd., an asphalt road, east of the site. All transport vehicles stop at the entrance to the active disposal cell to check in. Records are maintained of the type and quantity of each load of waste received. The weight of each load is estimated from prepared weight tables based on the type of transport vehicle (i.e. trailer, dump truck, pick-up, etc.), estimated volume, and the type of waste (concrete, yard waste, etc.). An on-site unpaved temporary road is used to access the active cell. Similar roads will be constructed, to lead to other cells, as they become active. Operations are employed to allow efficient movement of transport vehicles to and from active landfill cells.

Transport vehicles enter the disposal areas to be offloaded. Once the waste is offloaded, the transport vehicles exit the facility by the same route as they entered. The waste is then placed at the working face and is worked to minimize the occupied volume and is compacted as additional waste is added. Fill is added, working in a lateral direction, and is covered at least monthly with at least one foot of cover.

The cover material consists of silty and sandy clays stockpiled adjacent to the cell during excavation and is applied over any exposed waste at least every 30 days. The active area of the cell is kept as small as practical to minimize the amount of cover required.

During windy conditions soil cover will be utilized to prevent the blowing of lawn cuttings.

Vehicles exit by the same route as entry. Road width and turnaround points are sufficient to allow adequate flow of traffic into and out of the facility and active disposal areas. The turnaround capacity of the facility is at least one truckload every 15 to 20 minutes. Sufficient space is available to allow trucks to line up, as needed.

In an effort to conserve valuable landfill space, an air curtain destructor will be employed to help reduce the volume of wood waste at the facility. The air curtain has the capacity to burn 16 tons per hour of wood waste. This machine has a 99 horsepower Cummins diesel engine with a 32 foot wide nozzle. It will be set up in an area separate from the active cell and wood waste will be placed into position for burning by the onsite equipment. An emergency water supply line will be installed for use during burning sessions.

33:VII.521.H

1.c. Minimum equipment to be furnished at the facility;

RESPONSE:

A bulldozer and track hoe will be used to spread and compact the waste and cover material at each active cell. Wet weather conditions will be handled by having the bulldozer grade the access road periodically and sloping the road for better drainage. If needed, additional rental equipment will be utilized.

33:VII.521.H

1.d. Plan to segregate wastes, if applicable;

RESPONSE:

Only the wood waste suitable for burning will be segregated. Since the wastes received are not reactive with other materials or wastes no other separation is anticipated except where incoming loads possess prohibited waste. In this case the load will be rejected and segregation not attempted. Transport vehicles are not permitted to leave until the offloaded material has been inspected. If a prohibited solid waste is discovered which has entered the landfill, it will be removed and placed into a separate solid waste dumpster to be properly disposed offsite. Any potentially hazardous materials will be identified and returned to the waste originator, if known, or will be properly disposed of, offsite.

As per LDEQ regulation 721.C.1.d, scavenging shall be prevented. Scavenging and salvaging will be prevented unless approval is obtained from the administrative authority. Scavenging has not been a problem due to the nature of the materials disposed at the facility.

33:VII.521.H

1.e. Procedures planned in case of breakdowns, inclement weather, and other abnormal conditions (including detailed plans for wet-weather access and operations);

RESPONSE:

The facility will be closed in the event of equipment breakdowns, which would stop

or restrict normal site operations. If conditions warrant, rental equipment will be utilized to continue site operations. In the advent of extreme inclement weather conditions and severe access problems are experienced, the receipt of wastes will be suspended. Access roads are adequately drained to prevent ponding and excessive muddy conditions. The perimeter area of the disposal cell is sloped to drain away from the cell thus preventing ponding of water in offloading areas. The site elevation is such that offsite drainage is away from the site.

33:VII.521.H

1.f. Procedures, equipment, and contingency plan for protecting employees and the general public from accidents, fires, explosions, etc., and provisions for emergency care should an accident occur (including proximity to a hospital, fire and emergency services, and training programs); and

RESPONSE:

A plan outlining facility operations and emergency procedures will be followed in case of accident, fire, explosion or other emergency. The facility operations and emergency procedures will be filed with the administrative authority and with the local fire department and the closest hospital or clinic. The plan will be updated annually or when implementation demonstrates that a revision is necessary. The facility operations and emergency procedures plan is shown in Appendix Q.

Adequate safety precautions are taken to prevent accidents. Facility personnel will operate by the operations and emergency procedures plan.

All waste received will be immediately placed into the landfill cells. Obstructions or loose debris will be prevented or removed to minimize accidents. All equipment will be operated as intended in a safe manner and proper speed limits will be maintained to reduce the possibility of accidents.

The equipment operator will be alert to any potentially dangerous conditions or improper actions by visitors or other individuals. The facility will have sufficient safety equipment for its operating personnel. Site visitors will not be allowed access to active disposal areas unless accompanied by site personnel.

Fire extinguishers will be located on heavy equipment. Due to the nonflammable and non-explosive nature of the received wastes, the risk of fire or explosion is significantly reduced. A water supply line will be placed near the air curtain burning area in case water is needed to extinguish any fires.

An adequately supplied first aid kit is available at the facility. In the event of an accident or other emergency, fire, ambulance, or other emergency response personnel will be contacted. The nearest non-volunteer fire department is 3.3 miles away and the nearest hospital is 3.8 miles. The telephone numbers of local contacts

are available on site. Once the emergency is under control, the facility owner/operator (Vernon Parish) will be contacted. The emergency contacts are as follows:

Emergency Contacts

Fire/Rescue:	New LLano Fire Dept.	911
(Distance 3.3 miles)		
Hospital:	Byrd Regional Hospital	911
(Distance 3.8 miles)		(337) 239-9041
Medical Transport:	Acadian Ambulance	911
Ambulance Service		(337) 238-3101

Training sessions on these safety procedures will be conducted at least annually for all employees working at the facility. A copy of the training program will be developed by the parish and will be filed with the administrative authority.

The facility is manned during all hours of operation. Trained equipment operators will be utilized for landfilling operations.

In accordance with revised statute R.S. 30:2157 a solid waste disposal facility shall obtain certification from the local fire department and local emergency medical services as to whether or not that department or agency has the ability to meet the response requirements of section 472 and 473 of the Life Safety Code of the National Fire Protections Association. A certification letter from the local fire department is shown on Appendix N. A certification letter from the local emergency medical service is shown on Appendix O.

Concerning LDEQ regulation 721.C.1.a., the receipt of hazardous waste will be strictly prohibited and prevented. Any other wastes that present special handling or disposal problems may be excluded by administrative authority. The LDEQ will be notified if any potentially hazardous substances are identified at the site.

33:VII.521.H

1.g. Provisions for controlling vectors, dust, litter, and odors.

RESPONSE:

Since the wastes received by the facility are limited to construction/demolition debris and wood or yard waste, vectors and odors should not be a problem. Significant amounts of paper are not accepted and any loose trash or litter is picked up and removed. To control dust, speed limits are observed and dust-creating activities are minimized.

Water is available from an on-site well. All necessary equipment needed to perform

dust suppression is available at the facility.

33:VII.521.H

2. The following information on operational plans is required for Type I and II facilities:

33:VII.521.H

2.a. A comprehensive operational plan describing the total operation, including (but not limited to) inspection of incoming waste to ensure that only permitted wastes are accepted (Type II landfills must provide a plan for random inspection of incoming waste loads to ensure that hazardous wastes or regulated PCB wastes are not disposed of in the facility.); traffic control; support facilities; equipment operation; personnel involvement; and day-to-day activities. A quality-assurance/quality-control [QA/QC] plan shall be provided for facilities receiving industrial waste; domestic-sewage sludge; incinerator ash; friable asbestos; nonhazardous petroleum-contaminated media; and debris generated from underground storage tanks [UST], corrective action, or other special wastes as determined by the administrative authority. The QA/QC plan shall include (but shall not be limited to) the necessary methodologies; analytical personnel; preacceptance and delivery restrictions; and appropriate responsibilities of the generator, transporter, processor, and disposer. The QA/QC plan shall ensure that only permitted, nonhazardous wastes are accepted;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

2.b. Salvaging procedure and control, if applicable; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

2.c. Scavenging control.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3. The following information on operational plans is required for Type I and II landfills:

33:VII.521.H

3.a. Items to be submitted regardless of land use:

33:VII.521.H

3.a.i. a detailed analysis of waste, including (but not limited to) pH, phosphorus, nitrogen, potassium, sodium, calcium, magnesium, sodium-adsorption ratio, and total metals (as listed in LAC 33:VII.715.D.3.b);

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.a.ii. soil classification, cation-exchange capacity, organic matter, content in soil, soil pH, nitrogen, phosphorus, metals (as listed in LAC 33:VII.715.D.3.b), salts, sodium, calcium, magnesium, sodium-adsorption ratio, and PCB concentrations of the treatment zone;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.a.iii. annual application rate (dry tons per acre) and weekly hydraulic loading (inches per acre); and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.a.iv. an evaluation of the potential for nitrogen to enter the groundwater.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.b. Items to be submitted in order for landfarms to be used for food-chain cropland:

33:VII.521.H

3.b.i. a description of the pathogen-reduction method for septage, domestic sewage sludges, and other sludges subject to pathogen production;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.b.ii. crops to be grown and the dates for planting;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.b.iii. PCB concentrations in waste;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.b.v. cumulative applications of cadmium and PCBs.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.c. Items to be submitted for landfarms to be used for nonfood-chain purposes:

33:VII.521.H

3.c.i description of the pathogen-reduction method in septage, domestic sewage sludges, and other sludges subject to pathogen production; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

3.c.ii. description of control of public and livestock access.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

4. The following information on operational plans is required for Type I-A and II-A incinerator waste-handling facilities and refuse-derived energy facilities:

33:VII.521.H

4.a. A description of the method used to handle process waters and other water discharges which are subject to NPDES permit and state water discharge permit requirements and regulations; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

4.b. A plan for the disposal and periodic testing of ash (all ash and residue must be disposed of in a permitted facility).

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.H

5. The following information on operational plans is required for Type I-A and II-A refuse/derived fuel facilities and Type III separation and composting facilities:

33:VII.521.H

5.a. A description of the testing to be performed on the fuel or compost; and

N/A, the subject site is not a Type I-A, II-A or Type III separation or composting facility.

33:VII.521.H

5.b. A description of the uses for the types of fuel/compost to be produced.

N/A, the subject site is not a Type I-A, II-A or Type III separation or composting facility.

33:VII.521.H

6. The operational plans for Type I-A and II-A refuse-derived fuel facilities and Type II separation and composting facilities must include a description of marketing procedures and control.

N/A, the subject site is not a Type I-A, II-A or Type III separation or composting facility.

33:VII.521.H

7. The operational plans for Type I and II facilities receiving waste with a potential to produce gases must include a comprehensive air monitoring plan.

N/A, the subject site is not a Type I-A, II-A or Type III separation or composting facility.

33:VII.521.I IMPLEMENTATION PLAN. Standards governing implementation plans are contained in LAC 33.VII.709.D (Type I and II facilities), LAC 33.VII.717.H (Type I-A and II-A facilities, and LAC 33.VII.719.E (Type III facilities).

33:VII.521.I

1. The implementation plans for all facilities must include the following.

33:VII.521.I

1.a. A construction schedule for existing facilities which shall include beginning and ending time-frames and time-frames for the installation of all major features such as monitoring wells and liners. (Time-frames must be specified in days, with day one being the date of standard permit issuance); and

RESPONSE:

The disposal areas will be developed on an as needed basis. No other major features are planned. An air curtain destructor will be used to reduce the volume of waste delivered to the site.

33:VII.521.I

1.b. Details on phased implementation, if any, proposed facility is to be constructed in phases.

RESPONSE:

N/A, there are no major activities planned for implementation.

33:VII.521.I

2. The implementation plans for Type I and II facilities must include a plan for closing and upgrading existing operating areas if the application is for expansion of a

facility or construction and replacement facility.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.J FACILITY CLOSURE. Standards governing facility closure are contained in LAC 33:VII.713.E (Type I and II landfills), LAC 33:VII.713.E (Type I and II surface impoundments), LAC 33:VII.713.E (Type I and II landfarms), LAC 33:VII.721.D (construction and demolition debris and wood waste landfills), LAC 33:VII.723.D (Type III composting facilities), and LAC 33:VII.725.D (Type III separation facilities)

33:VII.521.J

1. The closure plan for all facilities must include the following:

33:VII.521.J

1.a. The date of final closure;

RESPONSE:

The administrative authority will be notified in writing at least 90 days prior to closure or intent to closure or intent to close, seal or abandon the landfill or any individual units within the facility. As areas of the landfill reach the desired final grade, final cover will be placed over that area. Final closure will occur when the last area is brought to grade and final cover placed. Based on the current volumes of waste received and assuming landfill cells are filled to grade, the active life of the facility and final closure is expected to be in an estimated 17.1 years. The notification of intent to close the landfill will include the date of planned closure, any requested changes in the closure plan, and closure schedule, and cost. The calculations for this estimation are as follows:

Known Quantities (See response to LAC 33:VII.521.F.3):

Monthly fill volume = 2700 cu. yds.

Monthly cover volume = 333 cu. yds.

Total monthly volume = 3033 cu. yds.

Average landfill cell dimensions & volume:

Cells (30ft x 1100ft x 15ft x 34 cells) = 16,830,000 ft³

16,830,000 ft³ / 27 ft³ per yd³ = 623,333 yd³

623,333 yd³ / 3,033 yd³/month/12 mos/yr = 17.1 years life of landfill

33:VII.521.J

1.b. The method to be used and steps necessary for closing the facility; and

RESPONSE:

The following preclosure requirements will be performed prior to initiation of the final cap:

1. Final cover will be applied within 30 days after final grades are achieved in each unit of the facility unless an extension of this time is approved by the administrative authority.
2. Standing water will be removed or solidified with fly ash of similar material,
3. The runoff diversion system will be maintained until final cap is installed.
4. The runoff diversion system will be modified, if needed, to prevent overflow of the landfill to adjoining areas.
5. An inspection for insects and rodents will be conducted and documented and extermination performed if necessary.
6. Final machine compacting and grading will be completed before capping.

The method to be used for final closure and the steps necessary for closing the facility are as follows:

1. Installation of a minimum of 24 inches of compacted cover material consisting of silty clays or clays.
2. Application of a minimum of 6 inches of topsoil cover for supporting vegetative growth.
3. Final grading to return slopes to natural grade of the final surface.
4. Planting of vegetative ground cover over the final topsoil layer of the cap to minimize erosion and improve appearance.

Installation of the final cover will minimize the need for further maintenance and prevent excessive infiltration of water into the landfill cells thus minimizing the potential for leaching. The runoff-diversion system shall be maintained until the final cover is installed. Appropriate engineering and design specifications will be employed in the construction of the final cover. A complete closure work plan will be included with the written notification of closure or intent to close.

33:VII.521.J

1.c. The estimated cost of closure of the facility, based on the cost of hiring a third party to close the facility at the point in the facility's operating life when the extent and manner of its operation would make closure the most expensive.

RESPONSE:

The estimated cost for final closure is based on bringing the final exposed area to

existing natural grade, placement of interim cover, final cover, topsoil and revegetation of the final surface. The estimated cost of the final closure is based on the following assumptions:

1. Normal operations will result in the disposal cell being filled to the desired grade with waste.
2. The final cap is placed as the desired grade is achieved.
3. Sudden closure becomes necessary when the deepest excavation is partially filled, and at a time when closure would be most expensive.
4. The largest exposed area of waste at any given time would be 50 feet by 200 feet.

Closure costs are based on closure activities consisting of the following:

1. Sloping and compaction of the fill area to achieve existing natural grade,
2. Load and haul cover material and topsoil,
3. Spread and compact material,
4. Final grading,
5. Seeding,
6. Closure verification

A cost estimate for the final closure indicating the closure activities and associated costs is included as Table 1.

A complete cost estimate and closure schedule will be furnished with the written notification of closure or intent to close. Figure 7 shows the final contour map.

33:VII.521.J

2. The closure plan for Type I and II landfills and surface impoundments must include:

33:VII.521.J

- 2.a. A description of the final cover and the methods and procedures used to install the cover:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.J

- 2.b. An estimate of the largest area of the facility ever requiring a final cover at any time during the active life;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.J

2.c. An estimate of the maximum inventory of solid waste ever on-site over the active life of the facility; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.J

2.d. A schedule for completing all activities necessary for closure.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.J

3. The closure plan for all Type I and II facilities and Type III wood waste and construction/demolition debris facilities shall include the following:

33:VII.521.J

3.a. The sequence of final closure of each unit of the facility, as applicable;

RESPONSE:

The expected closure sequence for each unit of the facility is to:

- 1. Fill to the planned elevation**
- 2. Placement of the cap**
- 3. Placement of top soil**
- 4. Planting of vegetative ground cover**

33:VII.521.J

3.b. A drawing showing final contours of the facility; and

RESPONSE:

A drawing indicating the final contours of each cell of the facility after final closure is shown as Figure 7. All areas of cells will be leveled and smoothed with a site MSL of 225 feet. The existing ground surface elevation on Figure 7 is MSL of 225 feet.

33:VII.521.J

3.c. A copy of the document that will be filed upon closure of the facility with the official parish recordkeeper indicating the location and use of the property for solid waste disposal, unless the closure plan specifies a clean closure.

RESPONSE:

A copy of the document that will be filed with the official parish recordkeeper (for other than clean closure) is included as Appendix G. The document will provide

information on the location and use of the property for solid waste disposal.

33:VII.521.K FACILITY POST-CLOSURE. Standards governing post-closure requirements are contained in LAC 33:VII.711.F (Type I and II landfills), LAC 33:VII.713.F (Type I and II surface impoundments), LAC 33:VII.713.F (Type I and II landfills), and LAC 33:VII.721.E (Type III construction and demolition debris and wood waste landfills).

33:VII.521.K

1. The post-closure plan for all facilities must include the following:

33:VII.521.K

- 1.a. Specification of the long-term use of the facility after closure, as anticipated; and

RESPONSE:

There are no specific plans for the use of the facility property after final closure. However, it is expected that the closed landfill cells would be maintained as a grass-covered areas for a period of at least three years and allowed to return to the natural surroundings of the area or planted in pine timber.

33:VII.521.K

- 1.b. The cost of conducting post closure of the facility, based on the estimated cost of hiring a third party to conduct post-closure activities in accordance with the closure plan.

RESPONSE:

Post closure activities will be performed to preserve the integrity of the cap for no less than three years after approval of the final closure by the administrative authority. This will be accomplished by periodic inspection of the cap with corrective action being taken as needed. Annual reports concerning the integrity of the cap will be submitted to the administrative authority for a period of three years after closure.

The cost for post closure includes cost for inspection, mowing and the filling of subsidence or washout areas. The expected cost to utilize a third party to administer these activities is expected to be approximately \$58,833. Table 1 shows the closure and post closure estimates. The costs listed are for post-closure.

33:VII.521.K

2. The post-closure plan for Type I and II facilities must include the following:

33:VII.521.K

2.a. The method for conducting post-closure activities, including a description of the monitoring and maintenance activities and the frequency at which they will be performed:

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.K

2.b. The method for abandonment of monitoring systems, leachate collection systems, gas-collection systems, etc.;

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.K

2.c. Measures planned to ensure public safety, including access control and gas control; and

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.K

2.d. A description of the planned uses of the facility during the post-closure period.

N/A, this requirement is not applicable to a Type III landfill.

33:VII.521.L FINANCIAL RESPONSIBILITY. Standards governing financial responsibility are contained in LAC 33:VII.727. A section documenting financial responsibility according to LAC 33:VII.727 which contains the following information, must be included for all facilities.

33:VII.521.L

1. The name and address of the person who currently owns the land and the name and address of the person who will own the land if the standard permit is granted (if different from the permit holder, provide a copy of the lease or document which evidences the permit holder's authority to occupy the property); or

RESPONSE:

Vernon Parish Police Jury is the current owner of the proposed disposal site and the land it occupies. The company will retain ownership after the permit is acquired. The owner's mailing address is:

**Vernon Parish Police Jury
POB 1548
Leesville, LA 71496**

33:VII.521.L

2. The name of the agency or other public body that is requesting the standard permit; or, if the agency is a public corporation, its published annual report; or, if otherwise, the names of the principal owners, stockholders, general partners, or officers;

RESPONSE:

Vernon Parish Police Jury is the agency requesting the permit for a construction/demolition debris landfill. The principal officer is:

Vernon Parish Police Jury President – James Tuck

33:VII.521.L

3. Evidence of liability covering, including:

33:VII.521.L

3.a. Personal injury, employees, and the public (coverage, carriers, and any exclusions or limitations);

RESPONSE:

Vernon Parish Police Jury maintains general liability insurance covering bodily injury and property damage for the facility. The limits of liability are \$1,000,000 per each occurrence and \$1,000,000 annual aggregate per site. The coverage is provided under policy number 4000001745-071 issued on 10/4/07 by Everest Indemnity Insurance Company of 477 Martinsville Road, Liberty Corner, NJ. Certificate of liability insurance at the facility is included as Appendix H.

33:VII.521.L

3.b. Property damage (coverage and carrier);

RESPONSE:

Vernon Parish Police Jury maintains general liability insurance covering bodily injury and property damage for the facility. The limits of liability are \$1,000,000 per each occurrence and \$1,000,000 annual aggregate per site. The coverage is provided under policy number 4000001745-071 issued on 10/4/07 by Everest Indemnity Insurance Company of 477 Martinsville Road, Liberty Corner, NJ. Certificate of liability insurance at the facility is included as Appendix H. Documentation as evidence of parish funding covering liability at the facility is included as Appendix H.

33:VII.521.L

3.c. Environmental risks; and

RESPONSE:

Documentation of parish liability insurance for the facility is included as Appendix H.

33:VII.521.L

4. Evidence of a financial assurance mechanism for closure and/or post-closure care and corrective action for known releases when needed.

RESPONSE:

Evidence of the financial assurance mechanism for closure and/or post-closure care and corrective action for known releases is included as Appendix R.

33:VII.521.M SPECIAL REQUIREMENTS

The administrative authority may require additional information for special processes or systems and for supplementary environmental analysis.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2001 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Solid and Hazardous Waste, Solid Waste Division LR 19:187 (February 1993), amended LR 19:1143 (September 1993).

LOUISIANA TITLE 33, PART VII: CHAPTER 523.III

ADDITIONAL SUPPLEMENTARY INFORMATION

523. PART III: ADDITIONAL SUPPLEMENTARY INFORMATION

The following supplementary information is required for all solid waste processing and disposal facilities. All responses and exhibits must be identified in the following sequence to facilitate the evaluation:

INTRODUCTION

Vernon Parish Police Jury proposes to develop a Type III construction/demolition debris landfill located 2.3 miles southeast of Leesville, LA. This proposed facility is located on 120 acres at an elevation of approximately 225 feet (Figure 1).

The Vernon Parish landfill location was selected as the preferred site because of the following benefits: the site is located between Leesville and North Fort Polk but not on Federal property, the proposed facility is located adjacent to an active Type III site operated by Chaney Trucking which minimizes the environmental impact, the site has the proper soil requirement, the site does not impact wetlands, and the site is not in a populated area. The site is secluded with forested property surrounding the tract. The proposed landfill is not visible from any public road. No residents are located within 2 miles of the site.

The Vernon Parish Landfill will accept only construction/demolition debris, wood waste, and yard waste material. Municipal and Hazardous Waste shall not be allowed whereby resulting in discharge and leachate from these materials. The main gate is located at the entrance road at the north end of the site. During operational hours, the facility entrance will be continuously monitored, manned, or locked. After business hours the gate is closed and locked to prevent unauthorized entry. Signs are posted at each entry point warning against unauthorized entry. Perimeter areas will be fenced preventing access by livestock and vehicle. Each load will be visually inspected for prohibited waste prior to and during unloading. Any load noted to contain a prohibited waste will not be accepted by the facility.

This site possesses the required geology mandated by the LDEQ regulations for construction demolition landfills. Other sites reviewed did not contain the necessary depth of clay or had sandy lenses contained within. Other alternative sites were considered but due to their distances from Fort Polk, potential for environmental impacts to wetlands, proximity to populated areas, availability for purchase, and suitable geology, these sites were rejected. See the Site Evaluation Summary Table in 33:VII.523.D.

The environmental impacts from the proposed facility will be from the surface disturbance of the property due to land clearing and development of the waste cells. However, erosion control measures will be initiated prior to disturbance to control runoff and offsite erosion. Waste cell design will help prevent accumulation of rainwater within each cell. Because a construction demolition landfill only accepts

yard (grass, limbs, leaves) and construction wastes (bricks, concrete, boards, metal) noxious odors are not anticipated. No reports of odors from the adjacent the Chaney Trucking landfill have been reported by the LDEQ Lake Charles office.

33:VII.523.A

A discussion demonstrating that the potential and real adverse environmental effects of the facility have been avoided to the maximum extent possible:

There are minimal potential adverse environmental effects concerning this disposal site. The proposed facility was selected as the preferred alternative due to its remoteness and geology. It is currently in a remote area southeast of Leesville, LA that is surrounded on all sides by forest lands. The proposed site is located directly northwest of the Chaney Trucking C/D Landfill. With the Chaney Trucking Landfill already established, the addition of the Vernon Parish Landfill should not significantly increase adverse environmental effects. In addition, the topography of the site is such that run-on stormwaters are mimimized from offsite sources. Waste cell design will help prevent accumulation of rainwater within each cell.

This site was also chosen as the preferred alternative because there are significant historical observations on the nature of fugitive air emissions such as dust and odors and stormwater control. The historical LDEQ site inspections indicate there has not been an air emission or stormwater problem in the area. Based on this information, it can be predicted that there will not be a significant increase in any of the above mentioned environmental effects. A potential source of dust emission is truck traffic on aggregate roads such as the entrance road and temporary roads. To control dust, speed limits are observed and dust-creating activities are minimized. Dust emissions have been very minor in nature and are not considered to have a significant environmental impact. Due to the type of wastes received into the landfill, the production of methane gas or noxious odors is not likely. Both the proposed Vernon Parish landfill and the Chaney landfill are not visible from any public road. This area is very secluded and consists of mostly pine forests.

Land clearing and waste cell excavation is mandatory in the development of the proposed landfill. The environmental impacts from development of the proposed facility stems from surface disturbance of the property due to land clearing and development of the waste cells. However, erosion control measures will be initiated prior to disturbance to control runoff and offsite erosion. Waste cell design will help prevent accumulation of rainwater within each cell. Because a Type III facility only accepts yard (grass, limbs, leaves) and construction wastes (bricks, concrete, boards, metal) noxious odors are not anticipated. No reports of odors from the adjacent Vernon Parish landfill have been reported by the LDEQ Lake Charles office.

Due to the non-chemical nature of the wastes handled (i.e. construction/demolition debris, wood waste and yard waste), leaching of undesired substances into the soil

or ground water is not considered a significant real or potential adverse affect at the facility. The geology of this site consists of predominantly of stiff clays that are not very permeable and with the installation of the final cover will minimize the need for further maintenance and prevent excessive infiltration of water into the landfill cells thus minimizing the potential for leaching. Municipal and Hazardous Waste shall not be allowed whereby resulting in discharge and leachate from these materials.

The main gate is located at the entrance road at the north end of the site. During operational hours, the facility entrance will be continuously monitored, manned, or locked. After business hours the gate is closed and locked to prevent unauthorized entry. Signs are posted at each entry point warning against unauthorized entry. Perimeter areas are wooded, preventing access to the site by vehicle and therefore preventing unauthorized disposal. Each load is visually inspected for prohibited waste prior to and during unloading. Any load noted to contain a prohibited waste will not be accepted by the facility.

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level. The FIRM (Community-Panel Number 220228 0010 A, effective date July 26, 1977) indicates the flood zones and site location and is included as Figure 3. The integrity of the facility is protected against flooding by a ditch to the south of the facility. The site has sufficient storage capacity to contain stormwater from a 25-year, 24-hour rainfall event. The only discharge from the facility will be uncontaminated stormwater. A LPDES General Permit has been granted for the facility (See Appendix I). The combination of these factors will, to the maximum extent possible, prevent surface water contamination by this facility.

Due to the non-chemical nature of the wastes handled (i.e. construction/demolition debris, wood waste and yard waste), leaching of undesired substances into the soil or ground water is not considered a significant real or potential adverse affect at the facility, therefore will not impact human health, animals, plants, or vegetation. No wetlands are located on or within 1000 feet beyond the boundaries of the disposal site. Because none of the facility operations will be operated outside these boundaries, wetlands will not be impacted. Correspondence from Vernon Parish and Louisiana Department of Transportation and Development emphasizes that no adverse impacts to traffic or roads. Correspondence with appropriate state agencies indicate there are no known historic sites, recreational areas, archaeological sites, wildlife management areas, or habitats or endangered species within 1000 feet of the facility perimeter is pending.

Based on the field investigations performed by environmental professionals (SPOONER & Associates, Inc.), there are minimal anticipated real adverse environmental impacts. Because there are minimal adverse real environmental

impacts anticipated from this project, no additional measures of protection are deemed necessary beyond the Type III permit requirements stated in the LDEQ Solid Waste Regulations.

Based on the remote location, location adjacent to an existing construction demolition landfill, site specific geology, protection measures to prevent runoff, erosion, noxious odors, and mitigation measures, the proposed Vernon Parish Landfill will have a minimal likelihood of environmental impacts.

33:VII.523.B

A cost-benefit analysis demonstrating that the social and economic benefits of the facility outweigh the environmental-impact costs;

Vernon Parish Police Jury recognized the need for a construction/demolition debris landfill within the parish. Promiscuous dumping was occurring throughout the parish therefore prompting the Police Jury to begin evaluation of a number of prospective sites that would provide the anticipated social and economic benefits while outweighing environmental impacts from the proposed plan. The J. L. Obanion road proposed site met the criteria for a construction/demolition debris landfill.

Without a local, long term disposal solution, generators of construction/demolition debris, wood waste and yard waste would have to collect and transport the waste to another acceptable facility. The alternative for disposal of the wastes would be handled by a municipal waste or sanitary landfill. This would reduce the available volume of the municipal landfill for other types of waste and also reduce its effective lifetime. Increased disposal fees to be borne by the consumer could result in promiscuous dumping of wastes.

Correspondence from Vernon Parish and Louisiana Department of Transportation and Development emphasize that no adverse impacts to traffic or roads would occur. Due to the type of wastes received into the landfill, the production of methane gas or noxious odors is not likely. A potential source of dust emission is truck traffic on aggregate roads such as the entrance road and temporary roads. To control dust, speed limits are observed and dust-creating activities are minimized. Dust emissions have been very minor in nature and are not considered to have a significant environmental impact. This facility does not allow paper waste within the facility. Wastes not placed in the pit will be collected and placed in the pit.

The project will employ a recordkeeper and heavy equipment operators. Since this facility is located in Vernon Parish and will exist as a not for profit concern, no state and parish taxes will be collected. An operations and safety plan will be implemented at the onset of this project and will be strictly enforced.

Due to nature of the waste and extent of the safeguards that would be utilized to protect the environment, any environmental impact due to the permitting or

operation of the facility will be minimal. It is anticipated, that the environmental impacts from development of the proposed facility stems from surface disturbance of the property due to land clearing and development of the waste cells. However, erosion control measures will be initiated prior to disturbance to control runoff and offsite erosion. Waste cell design will help prevent accumulation of rainwater within each cell. Because a Type III facility only accepts yard (grass, limbs, leaves) and construction wastes (bricks, concrete, boards, metal) noxious odors are not anticipated. No reports of odors from the adjacent Chaney Trucking landfill have been reported by the LDEQ Lake Charles office.

The social and economic benefits of having a properly designed and operated construction/demolition debris, wood waste and yard waste landfill in the local area are considerable. Some of the benefits of the construction/demolition debris landfill are avoiding promiscuous dumping, minimizing truck traffic, maximizing available volume of the municipal landfill, and locating by an existing Type III landfill. Since there are minor expected environmental impact costs, the benefits are justifiably acceptable.

The cost/benefit analysis for this project was based on the facts that the proposed project is located on cleared land and little construction is required to develop the site. It is located about 2.3 miles south of the city of Leesville, screened from J.L. Obanion Rd. by vegetation along the north side and does not impact cultural/historical sites, and has a minimal impact of air, water, groundwater, soils, endangered flora, fauna, wetlands. Due to the enormous amounts of construction and development in the parish area (Fort Polk), the site will benefit the military, industrial, and commercial entities by providing a convenient and efficient disposal location.

33:VII.523.C

A discussion and description of possible alternative projects which would offer more protection to the environment without unduly curtailing nonenvironmental benefits:

Two alternative sites were considered by the Vernon Parish Police Jury. One site was the area now occupied by the Chaney Trucking Landfill. This area was too small in size (20-40 acres) for any long use plans of the parish. An additional site just south of the proposed facility was also evaluated as an alternative site. This site is located several miles south along Highway 467 and was rejected because of its close proximity to North Fort Polk, its small size of 20 acres, and potential for the occurrence of wetlands.

Several alternative technologies exist which could be implemented to process construction/demolition debris, wood waste and yard waste as opposed to landfilling.

Recycling or resource recovery by the grinding or milling of wood waste would

involve high capital and operating costs that would make the alternative prohibitive. Further, the recycled product would require landfilling if it was not marketable in the local area.

Incineration as an alternative project would only be beneficial with those wastes that are capable of being burned. Wastes not capable of being burned would require still require landfilling.

Based on the inherent costs and/or fugitive air emissions in comparison with the waste volumes to be processed or disposed, such technologies would not be feasible.

Type I and Type II landfills were considered as alternative projects, but due to the inherent costs associated with the development of these landfills they were considered but not chosen for implementation.

33:VII.523.D

A discussion of possible alternative sites that would offer more protection to the environment without unduly curtailing nonenvironmental benefits:

The need for the proposed Vernon Parish landfill is directly tied to promiscuous dumping in Vernon Parish. The proposed landfill location selection was based on several criteria; proximity to Fort Polk, geology (suitable substrate), and adequate acreage and capacity.

After the site search was reduced to the current proposed location, the site selection for the proposed Vernon Parish landfill involved limited research by Spooner & Associates, Inc. environmental consultants. The consultants reviewed data from the Vernon Parish soil survey to locate potential sites and eliminate areas where the soils would not meet LDEQ requirements for a construction demolition debris landfill.

Demolition debris is typically a bulky waste. An alternative disposal location evaluated was to place the material in a municipal landfill. However, the nearest municipal landfill is located north of Jennings, Louisiana approximately 80 miles from Fort Polk as compared to only two miles to the preferred site. Additionally, municipal landfill space is at a premium and it is not good stewardship to fill this type landfill with yard wastes or demolition debris. Also, costs for deposition of wastes in a municipal landfill are significantly higher than the construction demolition debris counterparts.

Other alternative sites were considered but due to their distances from Fort Polk, size, proximity to populated areas, availability for purchase, and suitable geology, these sites were rejected. See the Table below for Site Evaluation Summary.

Geotechnical drilling and trenching was performed at the proposed facility to determine if the subsurface geology was conducive to landfill development. Since

the geology of the proposed landfill was within the LDEQ guidelines, Vernon Parish opted to purchase this property. In addition, no other property in this immediate area was listed for sale.

The area selected for development was purchased by Vernon Parish Police Jury. However, efforts were made to evaluate additional sites that would be less expensive to develop and have minimal environmental, economic, or social impacts. The following two sites were considered but not chosen during the pre-planning stages of the proposed development.

Site Evaluation Summary Vernon Parish Type III Landfill

Evaluation Criteria	Site 1 Preferred Alternative	Site 2 T1N R9W Section 7	Site 3 Chaney Trucking Site
Proximity to Leesville & Fort Polk	√	√	√
Minimal Potential Environmental Impact	√	X	√
Site does not impact wetlands	√	X	√
Low Population Density/Remoteness	√	√	√
Positive Response for location from Vernon Parish	√	X	X
Easement available for access	√	√	√
Property of sufficient size	√	X	X
Property Available for Ownership	√	X	X
Acceptable soils for landfill construction	√	X	√
Safety Consideration: Fire and Medical Service Coverage	√	√	√
Preferred Site	√	X	X

√ = acceptable X = unacceptable

The preferred site possesses the required geology mandated by the LDEQ regulations for construction demolition landfills. Other sites reviewed did not contain the necessary acreage, depth of clay or had the potential for sandy lenses

contained within. Other alternative sites were considered but due to their distances from Fort Polk, potential for environmental impacts to wetlands, proximity to populated areas, availability for purchase, and suitable geology, these sites were rejected.

The selection of this site (Site 1) offered the most protection to the environment after weighing costs and benefits of the proposed project.

33:VII.523.E A discussion and description of the mitigating measures which would offer more protection to the environment than the facility, as proposed, without unduly curtailing nonenvironmental benefits:

Mitigating measures for the proposed landfill includes a final cover for the cells and a 50 foot buffer zone around the site. The final cover will be two feet thick and after contouring will be revegetated with grass. Portions of the immature pines present on site will be left in tact to serve as the buffer zone around the landfill.

The techniques proposed for the operation of this facility is either the most or the only mechanisms to control wastes. Operators will be posted to inspect all incoming waste prior to disposal. If unauthorized wastes are found, trucks will not be permitted to dump. Heavy equipment operators will periodically place fill dirt over the exposed waste as described in the application. Boundary fencing will eliminate unauthorized access into the facility.

For this site, quality assurance controls required are the visual monitoring of any dust emissions and surface runoff at the facility, and detection of unpleasant or noxious of odors.

All project planning attempted to evaluate impacts to and provide protection to the environment. No other measures were available to decrease or prevent environmental or human effects.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2001 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Solid and Hazardous Waste, Solid Waste Division, LR 19:187 (February 1993), amended by the Office of Waste Services, Solid Waste Division, LR 23:1685 (December 1997).

LOUISIANA TITLE 33, PART VII: CHAPTER 719
STANDARDS GOVERNING ALL MINOR PROCESSING
AND
DISPOSAL FACILITIES
(TYPE III)

SUBCHAPTER D. MINOR PROCESSING AND DISPOSAL FACILITIES

33:VII.719. STANDARDS GOVERNING ALL MINOR PROCESSING AND DISPOSAL FACILITIES (TYPE III)

33:VII.719.A LOCATION CHARACTERISTICS

33:VII.719.A

1. Access to facilities by land or water transportation shall be by all-weather roads or waterways that can meet the demands of the facility and are designed to avoid, to the extent practicable, congestion, sharp turns, obstructions, or other hazards conducive to accidents; and the surface roadways shall be adequate to withstand the weight of transportation vehicles.

RESPONSE:

Roadways leading to the site are asphalt and earth roads adequately designed and maintained to avoid congestion, sharp turns, obstructions and other hazards conducive to accidents. The roadways are able to meet the demands of the facility and are surfaced to withstand the weight of the transportation vehicles currently in use.

Highway 467 and J.L. Obanion Road, two-lane asphalt roads with shoulders, provide access to the site and would be expected to adequately handle approximately 10 vehicles or 1 truck per hour in each direction at a service level of "C". The landfill is not expected to add more than 1 truck per hour at peak operation, which should not affect the level of service. This is based on "start-from-stop" conditions on aged roads with a design speed 65 miles per hour, with wet weather considered. (Source: Handbook of Highway Engineering, Robert F. Baker, et al., Van Nostrand Reinhold Company, 1975).

A site location map, included as Figure 1, indicating the location of the facility, the road network in the vicinity of the site.

A letter from the Louisiana Department of Transportation and Development indicated that the proposed facility will not have an adverse impact of traffic, provided all State Laws and regulations are adhered to. A copy of the letter is included as Appendix A.

33:VII.719.A

2. Facilities that compost putrescible solid waste shall not be located within 10,000 feet of any public-use airport runway used by turbojet aircraft or within 5,000 feet of any public-use airport runway used by only piston-type aircraft.

RESPONSE:

Since the Vernon Parish landfill will not handle putrescible solid waste, notification of affected airports is not required and was not performed. The nearest public use airport is Leesville Aviation approximately 7.0 miles west of the site.

33:VII.719.A

3. Environmental Characteristics. Facilities located in, or within 1,000 feet of swamps, marshes wetlands, estuaries, wildlife-hatchery areas, habitat of endangered species, archaeological sites, historic sites, publicly owned recreation areas, and similar critical environmental areas shall be isolated from such areas by effective barriers that eliminate probable adverse impacts from facility operations.

RESPONSE:

The site to be permitted is currently cleared land. The proposed disposal site is located directly north of an operating landfill operated by Chaney Trucking. State parks, or archaeological sites do not exist near the facility.

Correspondence with the Army Corps of Engineers regarding documentation of any wetlands, marshes, or any ecologically sensitive areas with 1,000 feet of the facility is included as Appendix M.

33:VII.719.A

4. Processing or disposal facilities may be subject to a comprehensive land-use or zoning plan established by local regulations or ordinances.

RESPONSES:

Vernon Parish does not have zoning for property.

33:VII.719.B FACILITY CHARACTERISTICS

33:VII.719.B

1. Perimeter Barriers, Security, and Signs

33:VII.719.B

1.a. All facilities must have a perimeter barrier around the facility that prevents unauthorized ingress or egress, except by willful entry.

RESPONSE:

There is one entrance to the site from public roads. The facility is located approximately 1000 feet off the public road. A main gate will be located at the entrance of the proposed site. During operational hours, the facility entrance will be

continuously monitored, manned, or locked. After business hours the gate will be closed and locked to prevent unauthorized entry. Signs will be posted at each entry point warning against unauthorized entry. Perimeter of the facility will be fenced thus preventing access to the site by vehicle and therefore preventing unauthorized disposal.

33:VII.719.B

1.b. During operating hours, each facility entry point shall be continuously monitored, manned, or locked.

RESPONSE:

Site personnel will continuously monitor the site entrance gate during operating hours. During operational hours, the facility entrance will be continuously monitored, manned, or locked.

33:VII.719.B

1.c. During non-operating hours, each facility entry point shall be locked.

RESPONSE:

After business hours the entrance gate will closed and locked. Signs will be posted at each point warning against unauthorized entry.

33:VII.719.B

1.d All facilities that receive wastes from offsite sources shall post readable signs that list the types of wastes that can be received at the facility.

RESPONSE:

A sign will be posted at the site entrance indicating the facility identification and the types of waste accepted at the facility. The accepted wastes are nonhazardous construction/demolition debris, wood waste and yard waste.

33:VII.719.B

2. Buffer Zones

33:VII.719.B

2.a. Buffer zones of not less than 50 feet shall be provided between the facility and the property line. A reduction in this requirement shall be allowed only with the permission, in the form of a notarized affidavit, of the adjoining landowner and occupants. A copy of the notarized affidavit waiving the 50-foot buffer zone shall be entered in the mortgage and conveyance records of the parish for the adjoining landowner's property. Buffer-zone requirements may be waived or modified by the administrative authority for areas of wood waste/construction/demolition-debris landfills

which have been closed in accordance with these regulations and for existing facilities, or in accordance with LAC 33:VII.307. Notwithstanding this Paragraph, Type III composting facilities which receive sewage sludge, septage, residential, or commercial waste must meet the buffer-zone requirements in LAC 33:VII.717.B.2.

33:VII.719.B

2.b. No storage, processing or disposal of solid waste shall occur within the buffer zone.

RESPONSE:

At least 50 feet of buffer zone exists between the boundary of the disposal areas and the property lines. The buffer zone is vegetated with grass, trees or brush except where temporary roads exist. No storage, processing or disposal of solid waste occurs in these locations. The buffer zone is shown on Figure 4.

33:VII.719.B

3. Fire Protection and Medical Care. All facilities shall have access to required fire protection and medical care, and such services shall be provided internally.

RESPONSE:

The types of wastes accepted by the facility are not flammable, explosive or easily ignitable. Operators visually inspect waste for fire hazards as it is received. Fire extinguishers are available for emergency use. Soil cover and heavy equipment (bulldozer) are also available to smother fires. The local fire department is available to respond to fire or explosion, if necessary. The nearest responding fire department is located in New Llano, LA approximately 3.3 miles from the site.

In case of medical emergencies the nearest medical care facility is the Byrd Regional Hospital located approximately 3.8 miles from the site. The site location is serviced by ambulance service as noted under Section 521.H.1.f of the Supplementary Information to the Permit Application.

33:VII.719.B

4. Landscaping. All proposed facilities; other than those that are located within the boundaries of a plant, industry, or business that generates the waste to be processed or disposed of, must provide landscaping to improve the aesthetics of the facility.

RESPONSE:

The main entrance area will be landscaped with shrubs or other ground cover to improve appearance of the facility from the public roads. Grass areas are maintained and weeds are currently controlled. The destruction of ground cover is

minimized as much as possible in order to maintain natural vegetation.

33:VII.719.B

5. Receiving and Monitoring Incoming Wastes

33:VII.719.B

5.a. Each processing or disposal facility shall be equipped with a device or method to determine quantity (by wet-weight tonnage), sources (whether the waste was generated in-state or out-of-state), and types of incoming waste. The facility shall also be equipped with a device or method to control entry of the waste and prevent entry of unrecorded or unauthorized deliverables (i.e., hazardous, unauthorized, or unpermitted solid waste).

RESPONSE:

The facility will utilize a method of determining the quantity by wet-weight tonnage and the sources of all incoming waste. Weight tables will be maintained at the facility to determine the estimated weight of each incoming load. The tables are based on the average weights that were previously determined for similar transport vehicles (i.e. trailer, dump truck, pick-up, etc.) and load types (i.e. concrete, yard waste, etc.). Table 2 is a copy of the estimated weights which are utilized for this purpose. A daily record of the estimated weights and the source for each incoming load is maintained at the facility.

A method is also employed to control incoming wastes and prevent the entry of unrecorded or unauthorized deliverables or prohibited wastes. Once the estimated weight, types and source are recorded; each load is visually inspected for prohibited waste prior to and during unloading. Any load containing a prohibited waste is not accepted by the facility.

33:VII.719.B

5.b. Each processing or disposal facility shall be equipped with a central control and recordkeeping system for tabulating the information required in Subsection B.5.a. of this Section.

RESPONSE:

The facility records will be maintain in an organized system that enables the information to easily be tabulated as required in Subsection B.5.a of this Section.

33:VII.719.B

6. Discharges from operating units of all facilities must be controlled and must conform to applicable state and federal laws. Applications for applicable state and federal discharge permits must be filed before a standard permit may be issued.

RESPONSE:

The only limited discharge from the facility is uncontaminated stormwater accumulating in the landfill cell. Vernon Parish Police Jury has received a LPDES Multi-sector General Permit. A copy of this permit is included as Appendix I.

33:VII.719.C. FACILITY SURFACE HYDROLOGY

33:VII.719.C

1. Facilities are located in a floodplain, wetlands, or areas historically subject to overflow from floods must be filled to bring site elevation above flood levels or otherwise protected by measures approved on a site-specific basis. Perimeter levees or other measures must provide and maintain adequate protection against the 100-year flood elevation.

RESPONSE:

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level. The FIRM (Community-Panel Number 220228 0010 A, effective date July 26, 1977) indicates the flood zones and site location and is included as Figure 3. The integrity of the facility is protected against flooding by a ditch to the south of the facility.

33:VII.719.C

2. Facilities located in or within 1,000 feet of an aquifer recharge zone shall be designed to protect the areas from adverse impacts of operations at the facility.

RESPONSE:

Principal recharge to the Williamson Creek and Carnagan Bayou Aquifers underlying the site location occurs north of Vernon Parish and flows laterally southward.

No protected aquifer recharge area exists within 1000 feet of the site.

33:VII.719.C

3. Surface-runoff-diversion levees, canals, or devices shall be installed to prevent drainage from the units of the facility which have not received final cover to adjoining areas during a 24-hour/25-year storm event. When rainfall records are not available, the design standard shall be 12 inches of rainfall below 31 degrees north latitude and nine inches of rainfall above 31 degrees north latitude. If the 24-hour/25-year storm-event level is lower, the design standard shall be required.

RESPONSE:

RESPONSE:

Drainage through the operating areas of the site is controlled by the grading of roads and levee areas on the upslope of the landfill cell to drain away from the cell. Surface runoff is adequately handled by roadside drainage ditches. Sufficient drainage capacity exists on site to prevent runoff from active disposal areas. Drainage ditches and flow directions at the facility are indicated on the Site Plan, included as Figure 6. Stormwater collected in the cell before final cover will be considered contaminated and will be collected and treated accordingly.

Levees will be placed on the uphill side of the active cell. This design will prevent stormwater runoff from entering the cell. The landfill cell is capable of receiving storm water runoff from a 24-hour, 25-year rainfall event without draining to adjoining areas. Accumulated stormwater is discharged as necessary from a permitted LPDES outfall. (See Appendix I).

The 25 year/24 hour storm event will not impact drainage from the landfill of the facility which has not received final cover to adjoining areas because the waste will not extend above the natural grade. The landfill is a pit and debris and final cover will not extend above natural grade.

33:VII.719.C

4. Specific Surface Hydrology Standard for Type III Composting Facilities. The topography of the facility shall provide for drainage to prevent standing water and shall allow for the drainage away from the facility.

RESPONSE:

N/A, the facility is not a Type III Composting Facility.

33:VII.719.D FACILITY GEOLOGY

33:VII.719.D

1. Except as provided in subsection D.2 of this Section, facilities shall have natural stable soils of low permeability for the area occupied by the solid waste facility, including vehicle parking and turnaround areas, that should provide a barrier to prevent any penetration of surface spills into groundwater aquifers underlying the area or to a sand or other water-bearing stratum that would provide a conduit to such aquifers.

RESPONSE:

Surface areas of the facility contain natural stable clayey soils of low permeability which will provide a barrier to prevent penetration of any surface spills into subsurface aquifer units. Any permeable units encountered in the excavation will be lined with recompacted clay. Visual classification of soil from the wall of an

existing excavated area of the landfill and soil borings indicates clay to approximately 18 feet. Logs of the visual classifications of the soil borings and excavation area are included as Appendix D.

Geotechnical tests of all the stratigraphic units were performed. Atterbergs limits, percent moisture, percent fines and soil classification and percent fines were conducted on all the stratigraphic units. The results of the testing indicate that all soil stratigraphic units are relatively impermeable clays. This clay should be capable of preventing penetration of any surface spills into subsurface aquifer units. A copy of the geotechnical test results is included as Appendix E.

33:VII.719.D

2. A design for surfacing natural soils that do not meet the requirement in Subsection D.1 of this Section shall be prepared and installed under the supervision of a registered engineer, licensed in the state of Louisiana, with expertise in geotechnical engineering and geohydrology. Written certification by the engineer that the surface satisfies the requirements of Subsection D.1 of this Section shall be provided.

RESPONSE: Natural soils on site meet the requirement in Subsection D.1 of this Section.

33:VII.719.E IMPLEMENTATION PLANS

All facilities shall have implementation plans.

RESPONSE:

The disposal areas will be excavated as they are needed. Implementation plans will be developed and consist of receipt for accepted wastes, placement of monthly cover, followed by final cover. No other major activities, additions, or expansions are planned.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2001 et seq.

HISTORICAL NOTE: Promulgated in the Department of Environmental Quality, Office of Solid and Hazardous Waste, Solid Waste Division, LR 19:187 (February 1993).

LOUISIANA TITLE 33, PART VII: CHAPTER 721
CONSTRUCTION AND DEMOLITION DEBRIS AND WOODWASTE
LANDFILLS AND PROCESSING FACILITIES (TYPE III)

33:VII.721 CONSTRUCTION AND DEMOLITION DEBRIS AND WOOD WASTE LANDFILLS AND PROCESSING FACILITIES (TYPE III)

33:VII.721.A FACILITY PLANS AND SPECIFICATIONS

33:VII.721.A

1. Plans, specifications, and operations represented and described in the permit application or permit modifications for all facilities must be prepared under the supervision of, and certified by, a registered engineer, licensed in the State of Louisiana.

RESPONSE:

Certification is attached that the person preparing this application is familiar with the information being submitted and that the application meets the requirements of the Solid Waste Rules and Regulations and is supervised by a certified, registered engineer, licensed in the State of Louisiana. The certification is included as Appendix F.

33:VII.721.A

2. Interim Cover Requirements

33:VII.721.A

2.a. Cover material must:

33:VII.721.A

2.a.i. minimize vector-breeding areas and animal attraction by controlling:

- (a) fly, mosquito, and other insect emergence and entrance;
- (b) rodent burrowing for food and harborage; and
- (c) bird and animal attraction;

RESPONSE:

Cover material will be placed at least once per month. Cover areas will be sloped so as to prevent ponding of water and to promote drainage. The cover material will be effective in minimizing vector breeding areas and animal attraction by controlling fly, mosquito and other insect emergence, rodent burrowing, and bird and animal attraction.

33:VII.721.A

2.a.ii. control leachate generation by:

- (a) minimizing external-moisture infiltration;

RESPONSE:

The cover will also be effective in controlling external moisture penetration by minimizing external moisture infiltration.

- (b) minimizing erosion;

RESPONSE:

Surfaces of the covered areas will be compacted and sloped to minimize erosion.

- (c) utilizing materials with minimum free-liquid content and minimum concentrations of constituents monitored in leachate;

RESPONSE:

Cover and wastes deposited in the landfill will not contain free liquids. There are no leachate monitoring requirements in Type III landfills. The slope will not be steeper than existing natural grade.

33:VII.721.A

- 2.a.iii.** reduce fire-hazard potential by minimizing inward movement of atmospheric oxygen;

RESPONSE:

The cover will be compacted to minimize the inward movement of oxygen, thus reducing fire-hazard potential.

33:VII.721.A

- 2.a.iv.** minimize blowing paper and litter;

RESPONSE:

Cover material will be placed as necessary to control blowing papers or litter. Wastes accepted into the landfill will contain minimal amounts of paper and litter.

33:VII.721.A

- 2.a.v.** reduce noxious odors by minimizing outward movement of methane and other gases;

RESPONSE:

Wastes accepted into the landfill do not emit noxious odors nor are they conducive to the production of methane or other gases. The cover will be compacted to

minimize the outward movement of gases thus reducing or preventing odors.

33:VII.721.A

2.a.vi. provide aesthetic appearance to the landfill operations; and

RESPONSE:

The cover will be vegetated with grass or other vegetative material to improve aesthetic appearance.

33:VII.721.A

2.a.vii. allow accessibility regardless of weather.

RESPONSE:

Site access will be maintained by all weather roads within the facility as discussed in Section 521.H.1.b. The site roads will continue to receive maintenance throughout the life of the facility. However, if severe inclement weather conditions persist, traffic may be diverted from the cover area.

33:VII.721.A

2.b. Wastes shall be deposited in the smallest practical area each day and compacted. The wastes shall be covered with silty clays applied at a minimum of 12 inches thick, at least every 30 days.

RESPONSE:

Off loaded waste is placed at the working face of each landfill cell and is worked to minimize the occupied volume. The active area of the active cell will be kept as small as practical to minimize the amount of cover required. At least 12 inches of cover consisting of silty clays and clays will be applied over any exposed waste at least every 30 days.

33:VII.721.A

3. Levee Construction

33:VII.721.A

3.a. Levees or other protection measures must be constructed adjacent to the facility in order to provide an adequate freeboard above the 100-year flood elevation.

RESPONSE:

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level with an elevation change

across the property of approximately 50 feet. The perimeter boundaries are entirely vegetated with loblolly pine timber stands. This pine forest is over 20 years old and serves well as a barrier in the minimization of wind and water erosion. Excavated materials will be placed on the upslope side of an active cell. This will divert stormwater runoff to other areas away from the cell.

33:VII.721.A

3.b. The perimeter levees of all facilities shall be engineered to minimize wind and water erosion and shall have a grass cover or other protective cover to preserve structural integrity.

RESPONSE:

A Flood Insurance Rate Map (FIRM) for Vernon Parish indicates that the facility is not located in a flood zone. There is no assigned base flood elevation. The facility is situated approximately 225 feet above mean sea level with an elevation change across the property of approximately 50 feet. The perimeter boundaries are entirely vegetated with loblolly pine timber. This pine forest is over 20 years old and serves well as a barrier in the minimization of wind and water erosion. The integrity of the facility is protected against flooding by a ditch to the south of the facility. Perimeter areas are vegetated, except where temporary roads exist, to control wind and water erosion in these areas.

33.VII.721.B FACILITY ADMINISTRATIVE PROCEDURES

33:VII.721.B

1. Recordkeeping and Reports

33:VII.721.B

1.a. Reports

33:VII.721.B

1.a.i. The permit holder shall submit annual reports to the administrative authority indicating Quantities and types of solid waste (expressed in wet-weight tons per year), received from in-state generators and from out-of-state generators, during the reporting period. All calculations used to determine the amounts of solid waste received for processing or disposal during the annual reporting period shall be submitted to the administrative authority. A form to be used for this purpose must be obtained from the Solid Waste Division.

RESPONSE:

The facility will submit annual reports to the administrative authority indicating quantities and types of solid waste (expressed in wet-weight tons per year) received from in-state and out-of-state generators during the reporting period. All

calculations used to determine the amounts of solid waste received for processing or disposal during the annual reporting period will be submitted to the administrative authority.

33:VII.721.B

1.a.ii. The reporting period for the processor and/or disposer annual report shall be from July through June 30, commencing July 1, 2007, and terminating upon closure of the facility in accordance with the permit.

RESPONSE:

Annual reports will reflect the annual period from July 1 of each year through June 30 of the following year and will terminate upon closure of the facility in accordance with the permit.

33:VII.721.B

1.a.iii. Annual reports shall be submitted to the administrative authority by August 1 of each reporting year.

RESPONSE:

Annual reports will submitted to the administrative authority by August 1 immediately following the annual report period.

33:VII.721.B

1.a.iv. The annual report is to be provided for each individual permitted facility on a separate annual reporting form.

RESPONSE:

If additional facilities become permitted, a separate annual reporting form will be utilized for each permitted facility.

33:VII.721.B

1.b. Recordkeeping

33:VII.721.B

1.b.i. The permit holder shall maintain at the facility all records specified in the application as necessary for the effective management of the facility and for preparing the required reports. These records shall be maintained for the life of the facility and shall be kept on file for at least three years after closure.

RESPONSE:

The facility will maintain all records specified in the application throughout the life

of the facility and for at least three years after its ultimate closure.

The records will be used by management to monitor and document the volume of incoming waste for use in developing annual reports and for estimation of date of final closure for each landfill unit. Copies of state regulations and issued permits will be utilized to maintain regulatory compliance.

33:VII.721.B

1.b.ii. The permit holder shall maintain records of transporters transporting waste for processing or disposal at the facility. The records shall include the date of receipt of shipments of waste and the transporter's solid waste identification number issued by the Solid Waste Division.

RESPONSE:

A record keeping system will be employed to monitor all incoming wastes and transporter's of waste for processing or disposal at the facility. These records will include the date of receipt of shipments of waste, the transporter's solid waste identification number issued by the Solid Waste Division and the type of quantity of waste received.

Weight tables (an example is provided as Table 2) will be used to estimate the weight of each received load. The records will be maintained by clerical personnel. Receipt tickets will continue to be maintained as further documentation of received wastes. The transporter will also maintain a manifest for each load.

33:VII.721.B

1.b.iii. Records kept on site for all facilities shall include, but not be limited to:

- (a) copies of the current Louisiana Solid Waste Rules and Regulations;
- (b) the permit;
- (c) the permit application; and
- (d) permit modifications.

RESPONSE:

Records to be maintained at the site will include the following:

- 1. Copies of the current Louisiana Solid Waste Rules and Regulations;
- 2. The solid waste permit;
- 3. The permit application;
- 4. Permit modifications;

5. The LPDES Multi-sector General Permit and monitoring data
6. Daily record of the number of loads and the type and quantity of material for each load;
7. A record of transport vehicle identification or vehicle state registration numbers;
8. Copies of annual reports submitted to administrative authorities; and
9. Miscellaneous receipts, manifests, etc.
10. Record of the source of waste received.

33:VII.721.B

2. Personnel. All facilities shall have the personnel necessary to achieve the operational requirements of the facility.

RESPONSE:

The necessary personnel will be employed to achieve the operational requirements of the facility. Two equipment operators will perform the operational requirements of the facility and will be present at all times of operation. The operators will inspect incoming loads, monitors the off loading, compact the waste and apply cover material. Records will be maintained by clerical personnel. Supervisory personnel will be present on-site on at least a daily basis.

33:VII.721.B

3. Type III facilities receiving construction and demolition debris and wood waste shall have the number and levels by the Louisiana Administrative Code, Title 46, Part XXIII. Operator certificates shall be prominently displayed at the facility. The Board of Certification and Training for Solid Waste Disposal System Operators and the Solid Waste Division shall be notified within 30 days of any changes in the employment status of certified operators.

RESPONSE:

The Vernon Parish Landfill facility will have the appropriate number of certified operators. Their certificates will be prominently displayed at the facility. Two equipment operators will be able to perform the operational requirements of the facility and give visual inspections to all incoming waste on a daily basis. The equipment operator will be present at all times of operation. Records will be maintained by at least one part-time clerical person. Supervisory personnel will be present on at least a daily basis. The Board of Certification and Training for Solid Waste Disposal System Operators and the Solid Waste Division shall be notified within 30 days of any changes in the employment status of certified operators.

33:VII.721.B

3.a. The requirements of LAC 33:VII.721.B.3 are not applicable to facilities meeting the criteria of LAC 33:VII.305.D.

RESPONSE: The facility does not meet the criteria of LAC 33:VII:305.D and therefore the requirements of LAC 33:VII.721.B.3. are applicable.

33:VII.721.C. FACILITY OPERATIONS

33:VII.721.C

1. Facility limitations

33:VII.721.C

1.a. The receipt of hazardous waste shall be strictly prohibited and prevented. Any other wastes that present special handling or disposal problems may be excluded by the administrative authority.

RESPONSE:

The type of waste accepted by the facility will be limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste. The receipt of any other solid, liquid, hazardous, infectious, residential, industrial, commercial, friable asbestos or putrescible wastes will be strictly prohibited and prevented. The receipt of these wastes shall be prevented as well as prohibited. Prior to acceptance of the waste for disposal it will be visually inspected as it enters the facility or as it is unloaded. Landfill employees will be trained to recognize and to inspect for prohibited wastes. Any solid waste or other wastes generated on site will be collected and transported off site for proper disposal.

33:VII.721.C

1.b. Open burning shall not be practiced unless authorization is first obtained from the administrative authority and any other applicable federal, state, and local authorities.

RESPONSE:

Open burning will be prohibited at the site, unless approval is obtained from the administrative authority. However, an air curtain will be employed to reduce the volume of wood waste at the landfill.

33:VII.721.C

1.c. Salvaging shall be prevented unless approved by the administrative authority.

RESPONSE:

Salvaging will not routinely be conducted at the site. Approval for salvaging will be requested from the administrative authority. Salvaging will be prevented.

33:VII.721.C

1.d. Scavenging shall be prevented.

RESPONSE:

Scavenging will be prevented at the facility. However, due to the nature of the received wastes, scavenging is not normally a problem. Scavenging will be prevented at the during operating hours by the staff. During closed hours, the facility entrance will be locked at all times.

33:VII.721.C

1.e. The following types of waste may be disposed of:

RESPONSE:

The accepted wastes are construction/demolition debris, wood waste, and yard waste.

33:VII.721.C

1.e.i. construction/demolition debris as defined in LAC 33:VII.115 and a maximum of five percent by volume of paper waste associated with such debris;

RESPONSE:

The type of waste accepted by the facility will be limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste.

Construction/demolition debris as defined in LAC 33:VII.115 – nonhazardous waste generally considered not water-soluble, including but not limited to metal, concrete, brick, asphalt, roofing materials (shingles, sheet rock, plaster), or lumber from a construction or demolition project, but excluding asbestos-contaminated waste, white goods, furniture, trash, or treated lumber. The admixture of construction and demolition debris with more than five percent by volume of paper associated with such debris or any other type of solid waste (excluding wood waste or yard waste) will cause it to be classified other than construction/demolition debris.

33:VII.721.C

1.e.ii. wood wastes as defined in LAC 33:VII.115; and

RESPONSE:

The type of waste accepted by the facility will be limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste.

Wood wastes as defined in LAC 33:VII.115 – types of waste typically generated by sawmills, plywood mills, and wood yards associated with the lumber and paper industry, such as wood residue, cutoffs, wood chips, sawdust, wood shavings, bark, wood refuse, and wood-fired boiler ash. Wood-product materials such as treated lumber, glued plywood, and bonded materials are not considered wood waste under this definition.

33:VII.721.C

1.e.iii. yard waste as defined in LAC 33:VII.115.

RESPONSE:

The type of waste accepted by the facility is limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste.

Yard waste as defined in LAC 33:VII.115 – vegetative matter resulting from landscaping, maintenance, or land-clearing operations, including tree and shrubbery leaves and limbs, grass clippings, and flowers.

33:VII.721.C

1.f. The disposal of liquid waste, infectious waste, residential waste, industrial waste, commercial waste, friable asbestos, and putrescible waste shall be strictly prohibited and prevented.

RESPONSE:

The receipt of any other solid, liquid, hazardous, infectious, residential, industrial, commercial, friable asbestos or putrescible wastes will be strictly prohibited and prevented.

33:VII.721.C

2. Facility Operational Plans. Operational plans shall be provided which describe in specific detail how the waste will be managed during all phases of processing or disposal operations. At a minimum, the plan shall address:

33:VII.721.C

2.a. The route the waste will follow after receipt;

RESPONSE:

Waste will enter the facility from J.L. Obanion Rd., an all-weather road west of the site. The transport vehicles will access landfill cell areas via asphalt and earth facility roads. All transport vehicles will stop at the entrance area to the active cell to be checked in. Records will be maintained of the type and quantity of each load

of wastes received. The weight of each load will be estimated from prepared weight tables based on the type of transport vehicle (i.e. trailer, dump truck, pick-up, etc.) and the type of waste (concrete, yard waste, etc.). An on-site unpaved maintained, temporary road is employed to allow efficient movement of transport vehicles to and from active landfill units. Transport vehicles approach the disposal area to be off loaded.

33:VII.721.C

2.b. The sequence in which the waste will be processed or disposed of within a unit;

RESPONSE:

Transport vehicles will enter the disposal areas to be off loaded. Once the waste is off loaded, the transport vehicles will exit the facility by the same route as they entered. The waste will then be placed at or adjacent to the working face and worked to minimize the occupied volume and compacted as additional waste is added. Fill will be added, working in a lateral direction, and covered at least monthly with at least one foot of cover. The active area of the cell will be kept as small as practicable to minimize the amount of cover required.

The cover material consists of silty clays and clays will be applied over any exposed waste at least every 30 days. Soils not useful for construction work will be received by the facility and stockpiled for use as cover material. An adequate supply of cover material is maintained on site to be used as needed.

During windy conditions soil cover will be utilized to prevent the blowing of lawn cuttings.

Vehicles will exit by the same route as entry. Road width and turnaround points will be sufficient to allow adequate flow of traffic into and out of the facility and the individual cell areas. The turnaround capacity of the facility will be at least one truckload every 15 to 20 minutes. Sufficient space will be available to allow the trucks to line up, as needed.

33:VII.721.C

2.c. The method and operational changes that will be used during wet weather (particular attention should be given to maintenance of access roads and to water management); and

RESPONSE:

The entrance road and on-site temporary roads will be adequately drained to prevent ponding and excessively muddy conditions. The perimeter area of each landfill cell will be sloped to drain away from the cell which prevents the ponding of

water in unloading areas. The site elevation is such that offsite drainage is away from the site. If extreme inclement weather conditions exist and severe access problems are experienced, the receipt of wastes will be ceased. The perimeter area will be sloped away from the active area of the disposal cell. Waste will be not allowed to be disposed of in standing water. The water will be collected and routed to the retention pond. Stormwater collected in the cell before final cover will be considered contaminated and should be collected and treated accordingly. The runoff that is considered contaminated will be collected and routed into an inactive cell in the facility.

33:VII.721.C

2.d. The recordkeeping procedures to be employed to ensure that pertinent activities are properly documented.

RESPONSE:

A record keeping system will be employed to monitor all incoming wastes and transporters of waste for processing or disposal at the facility. These records will include the date of receipt of shipments of waste, the transporters solid waste identification number issued by the Solid Waste Division and the type and quantity of waste received.

Weight tables (an example is provided as Table 2) will be used to estimate the weight of each received load. The records will be maintained by clerical personnel. Receipt tickets will continue to be maintained as further documentation of received wastes. The transporter will also maintain a manifest for each load.

Records to be maintained at the site will include the following:

1. Copies of the current Louisiana Solid Waste Rules and Regulations;
2. The solid waste permit;
3. The permit application;
4. Permit modifications;
5. The LPDES Multi-sector General Permit and monitoring data
6. Daily record of the number of loads and the type and quantity of material for each load;
7. A record of transport vehicle identification of vehicle state registration numbers;
8. Copies of annual reports submitted to administrative authorities; and
9. Miscellaneous receipts, manifests, etc.
10. Record of the source of received waste.

The records will be used by management to monitor and document the volume of incoming waste for use in developing annual reports and for estimation of date of final closure for each landfill unit. Copies of state regulations and issued permits

will be utilized to maintain regulatory compliance.

The facility will submit annual reports to the administrative authority indicating quantities and types of solid waste (expressed in wet-weight tons per year) received from in-state and out-of-state generators during the reporting period. Annual reports will reflect the annual period from July 1 of each year through June 30 of the following year and are submitted to the administrative authority by August 1 immediately following the annual report period.

Facility records will be maintained throughout the active life of the facility and for at least three years after the facility's ultimate closure.

33:VII.721.C

3. Sufficient equipment shall be provided and maintained at all facilities to meet the facilities' operational needs.

RESPONSE:

The need for permanent equipment will be limited to a bulldozer and trackhoe. The bulldozer will be used to spread and compact the waste and cover material at the working face and grades the access road to maintain an all weather road by sloping the road to promote drainage. The trackhoe will be used to excavate the disposal pits and borrow pit.

33:VII.721.C

4. Segregation of Wastes. Waste determined not acceptable at a wood waste/construction/demolition-debris landfill shall be removed from the facility at least every seven days. Storage of this waste shall be in a closed container that prevents vector and odor problems. The facility shall maintain a log of dates and volumes of waste removed from the facility.

RESPONSE:

Segregation of wastes will not normally be required since the wastes received are not reactive with other materials or wastes. Any incoming load where prohibited waste is observed will be rejected and segregation not attempted. However, if a prohibited solid waste is discovered which has entered the landfill, it will be removed and placed into a solid waste dumpster to be properly disposed offsite. Waste determined not acceptable shall be removed from the facility every seven days. Storage shall be in a closed container that prevents vector and odor problems. The facility will maintain a log of dates and volumes removed from the facility. Any potentially hazardous materials will be identified and returned to the waste originator, if known, or will be properly disposed of, off site. Salvaging will be prevented unless approval is obtained from the administrative authority.

33:VII.721.C

5. Facility Operations, Emergency Procedures, and Contingency Plans

33:VII.721.C

5.a. A plan outlining facility operations and emergency procedures to be followed in case of accident, fire, explosion, or other emergencies shall be developed and filed with the administrative authority and with the local fire department and the closest hospital or clinic. The plans shall be updated annually or when implementation demonstrates that a revision is needed.

RESPONSE:

A plan outlining facility operations and emergency procedures will be followed in case of accident, fire, explosion or other emergency. The facility operations and emergency procedures will be filed with the administrative authority and with the local fire department and the closest hospital or clinic. The plan will be updated annually or when implementation demonstrates that a revision is necessary. The facility operations and emergency procedures plan is shown in Appendix Q.

Adequate safety precautions will be taken to prevent accidents. Facility personnel will operate by the operations and emergency procedures plan.

Waste received will be immediately placed into the landfill cells. Obstructions or loose debris will be prevented or removed to minimize accidents. All equipment will be operated as intended and in a safe manner. Proper speed limits will be maintained to reduce the possibility of accidents.

The equipment operator will be alert to any potentially dangerous conditions or improper actions by visitors or other individuals. The facility will have sufficient safety equipment for its operating personnel. Site visitors will not be allowed access to active disposal areas unless accompanied by site personnel.

Fire extinguishers will be located on heavy equipment. Due to the nonflammable and non-explosive nature of the received wastes, the risk of fire or explosion is significantly reduced.

An adequately supplied first aid kit will be available at the facility. In the event of an accident or other emergency, fire, ambulance, or other emergency response personnel will be contacted. The nearest fire department is 3.3 miles away and the nearest hospital is 3.8 miles. The telephone numbers of local contacts are available on site. Once the emergency is under control, the facility owner/operator (Vernon Parish) will be contacted. The emergency contacts are as follows:

Emergency Contacts

Fire/Rescue: New Llano City Fire Dept.911
(Distance 3.3 miles) (337) 239-2722

Hospital: Byrd Regional Hospital(337) 239-9041
(Distance 3.8 miles)

Medical Transport: Acadian Ambulance.....911
Ambulance Service (337) 238-3101

Vernon Parish landfill: Jim Williams(337) 239-9967

In accordance with revised statute R.S. 30:2157 a solid waste disposal facility will obtain certification from the local fire department and local emergency medical services as to whether or not that department or agency has the ability to meet the response requirements of section 472 and 473 of the Life Safety Code of the National Fire Protections Association. A certification letter from the local fire department is shown on Appendix N. A certification letter from the local emergency medical service is shown on Appendix O.

33:VII.721.C

5.b. Training sessions concerning the procedure outlined in Subsection C.5.a of this Section shall be conducted annually for all employees working at the facility. A copy of the training program shall be filed with administrative authority.

RESPONSE:

Training sessions on these safety procedures will be conducted at least annually for all employees working at the facility. A copy of the training program as drawn up by the owner will be filed with the administrative authority.

33:VII.721.D FACILITY CLOSURE REQUIREMENTS

33:VII.721.D

1. Notification of Intent to Close a Facility. All permit holders shall notify the administrative authority in writing at least 90 days before closure or intent to close, seal, or abandon any individual units within a facility and shall provide the following information:

33:VII.721.D

1.a. Date of planned closure;

RESPONSE:

The administrative authority will be notified in writing at least 90 days prior to closure or intent to close, seal or abandon the landfill or any individual units within the facility. Once the landfill cell reaches final elevation, final cover will be placed and closure completed. Based on the current volumes of waste received and assuming landfill cells are filled to final elevation, the active life of the facility and final closure is expected to be in an estimated 17.1 years. The planned date of closure for the landfill cells will be included with the written notification.

33:VII.721.D

1.b. Changes, if any, requested in the approved closure plan; and

RESPONSE:

There are no changes in the closure plan at the time of this application.

33:VII.721.D

1.d. Closure schedule and estimated cost.

RESPONSE:

The estimated cost for final closure is based on bringing the final exposed area to existing natural grade, placement of interim cover, final cover, topsoil and revegetation of the final surface. The estimated cost of the final closure is based on the following assumptions:

1. Normal operations will result in the disposal cell being filled to the desired grade with waste.
2. The final cap is placed at the planned at existing natural grade.
3. Sudden closure will be necessary when the excavation is partially filled, and at a time when closure would be most expensive.

Closure costs are based on closure activities consisting of the following:

1. Sloping and compaction of the fill area to achieve a level grade,
2. Load and haul cover material and topsoil,
3. Spread and compact material,
4. Final grading,
5. Seeding, and
6. Closure verification.

A cost estimate for the final closure indicating the closure activities and associated costs is included as Table 1. A complete cost estimate and closure schedule will be furnished with the written notification of closure or intent to close.

33:VII.721.D

2. Preclosure Requirements

33:VII.721.D

2.a. Final cover shall be applied within 30 days after final grades are reached in each unit of a facility. This deadline may be extended by the administrative authority if necessary due to inclement weather or other circumstances.

RESPONSE:

Final cover will be applied within 30 days after final grades are achieved in each cell of the facility unless an extension of this time is approved by the administrative authority.

33:VII.721.D

2.b. Standing water shall be solidified or removed.

RESPONSE:

Standing water will be removed or solidified with fly ash or similar material.

33:VII.721.D

2.c. The runoff-diversion system shall be maintained until the final cover is installed.

RESPONSE:

The runoff diversion system will be maintained until the final cap is installed.

33:VII.721.D

2.d. The runoff-diversion system shall be maintained and modified to prevent overflow of the landfill to adjoining areas.

RESPONSE:

The runoff diversion system will be modified, if needed, to prevent overflow of the landfill to adjoining areas.

33:VII.721.D

2.e. Insect and rodent inspection if required to be documented before installation of final cover, and extermination measures must be provided, if required, according to the facility inspection.

RESPONSE:

An inspection for insects and rodents will be conducted and documented and extermination performed if necessary.

33:VII.721.D

2.f. Final machine compacting and grading shall be completed before capping.

RESPONSE:

Final machine compacting and grading shall be completed before capping.

33:VII.721.D

3. Closure Requirements

33:VII.721.D

3.a. Final Cover

33:VII.721.D

3.a.i. Final cover shall consist of a minimum of 24 inches of silty clays and six inches of topsoil cover for supporting vegetative growth; however, other covers that provide a more practical answer and satisfy the purposes of minimizing fire hazards, odors, vector food and harborage, and infiltration of precipitation, as well as discouraging scavenging and limiting erosion, may be submitted for approval by the administrative authority.

RESPONSE:

Final cover will consist of a minimum of 24 inches of compacted cover material consisting of silty clay or clays and a minimum of 6 inches of topsoil cover for supporting vegetative growth. Installation of the final cover will minimize the need for further maintenance and prevent excessive infiltration of water into the landfill cells thus minimizing the potential for leaching. Appropriate engineering and design specifications will be employed during the construction of the final cover. The material used will be effective in minimizing fire hazards, odors, vector food and harborage, and infiltration of precipitation, as well as discouraging scavenging and limiting erosion. A complete closure work plan will be included with the written notification of closure or intent to close.

33:VII.721.D

3.a.ii. The side slope should be no steeper than 3(H):1(V) and must have a minimum of a four percent slope on the top of the final cap.

RESPONSE:

The final cover will be placed at the planned existing natural grade. The topography of the area at natural grade is greater than a 4 percent slope..

33:VII.721.D

3.a.iii. A combination of clay and synthetic material approved by the administrative authority may also be used as final cover.

RESPONSE:

If necessary, a combination of clay and synthetic material approved by the use of the administrative authority may be used.

33:VII.721.D

3.b. After a closure inspection and approval, the permit holder shall plant a ground cover to prevent erosion and to return the facility location to a more natural appearance.

RESPONSE:

After closure inspection and approval, a vegetative ground cover will be planted over the final topsoil layer of the cap to minimize erosion and improve appearance.

33:VII.721.D

3.c. The permit holder shall update the parish mortgage and conveyance records by entering the specific location of the facility and specifying that the property was used for the disposal of solid waste. The document shall identify the name and address of the person with knowledge of the contents of the facility. A form to be used for this purpose is provided in Appendix G. The facility shall provide the Solid Waste Division with a true copy of the document filed and certified by the parish clerk of court.

RESPONSE:

The parish mortgage and conveyance records will be updated by entering the specific location of the facility and specifying that the property was used for the disposal of solid waste. The proper form, as specified, will be used to document and identify the name and address of the person with knowledge of the contents of the facility. A true copy of the document filed and certified by the parish clerk of court will be provided to the Solid Waste Division. See Appendix G.

33:VII.721.D

4. Upon determination by the administrative authority that a facility has completed closure in accordance with an approved plan, the administrative authority may release the closure fund to the permit holder.

33:VII.721.E FACILITY POST-CLOSURE REQUIREMENTS

33:VII.721.E

1. The time-frame of post-closure care may be lengthened, if necessary, to protect human health or the environment.

RESPONSE:

Post closure care will continue for at least three years after closure, but will be extended, as needed, to protect human health and the environment.

33:VII.721.E

2. The integrity of the grade and cap must be maintained for no less than three years after the date of administrative authority's approval of the closure of the facility.

RESPONSE:

Post Closure activities will be performed to preserve the integrity of the cap for no less than three years after approval of the final closure by the administrative authority. This will be accomplished by periodic inspection of the cap with corrective action being taken as needed.

33:VII.721.E

3. Annual reports concerning the integrity of the cap shall be submitted to the administrative authority for a period of three years after closure.

RESPONSE:

Annual reports concerning the integrity of the cap will be submitted to the administrative authority for a period of three years after closure.

AUTHORITY NOTE: Promulgated in accordance with R. S. 30:2001 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Solid and Hazardous Waste, Solid Waste Division, LR 19:187 (February 1993), amended LR 20:** (September 1994).

LOUISIANA TITLE 33, PART VII: CHAPTER 727

FINANCIAL ASSURANCE

SUBCHAPTER E. FINANCIAL ASSURANCE FOR ALL PROCESSORS AND DISPOSERS OF SOLID WASTE

33:VII.727 FINANCIAL ASSURANCE

33:VII.727.A FINANCIAL RESPONSIBILITY DURING OPERATION AND FOR CLOSURE AND POST-CLOSURE CARE

33:VII.727.A

1. Financial Responsibility During Operation. Permit holders or applicants for standard permits of Type I, I-A, II, II-A, and III facilities have the following financial responsibilities while the facility is in operation:

33:VII.727.A

1.a. Permit holders or applicants for Type I and II facilities shall maintain liability insurance, or its equivalent, for sudden and accidental occurrences in the amount of \$1 million per occurrence and \$1 million annual aggregate, per site, exclusive of legal-defense costs, for claims arising from injury to persons or property, owing to the operation of the site. Evidence of this coverage shall be updated annually and provided to the Office of Environmental Services, Water and Waste Permits Division.

N/A, the subject site is not a Type I or II facility.

33:VII.727.A

1.b. Permit holders or applicants for Type I-A and II-A facilities shall maintain liability insurance, or its equivalent, for sudden and accidental occurrences in the amount of \$500,000 per occurrence, and \$500,000 annual aggregate, per site, exclusive of legal-defense costs, for claims arising from injury to persons or property, owing to the operation of the site. Evidence of this coverage shall be updated annually and provided to the Solid Waste Division.

N/A, the subject site is not a Type I-A or II-A facility.

33:VII.727.A

1.c. Permit holders or applicants for Type III facilities shall maintain liability insurance, or its equivalent, for sudden and accidental occurrences in the amount of \$250,000 per occurrence, and \$250,000 annual aggregate, per site, exclusive of legal-defense costs, for claims arising from injury to persons or property, owing to the operation of the site. Evidence of this coverage shall be updated annually and provided to the Office of Environmental Services, Water and Waste Permits Division..

RESPONSE:

The insurance coverage documentation shall be updated annually and provided to the Office of Environmental Services, Water and Waste Permits Division.

Certificate of Insurance is provided in Appendix H.

33:VII.727.A

1.d. The financial responsibility may be established by any one or a combination of the following:

33:VII.727.A

1.d.i. Evidence of liability insurance may consist of either a signed duplicate original of a solid waste liability endorsement, or a certificate of insurance. All liability endorsements and certificates of insurance must include:

- (a). a statement of coverage relative to environmental risks;
- (b). a statement of all exclusions to the policy; and
- (c). a certification by the insurer that the insurance afforded with respect to such sudden accidental occurrences is subject to all of the terms and conditions of the policy, provided, however, that any provisions of the policy inconsistent with the following Clauses (i) through (vi) are amended to conform with said clauses (i) through (vi) are :
 - (i). bankruptcy or insolvency of the insured shall not relieve the insurer of its obligations under the policy;
 - (ii). the insurer is liable for the payment of amounts within any deductible applicable to the policy, with a right of reimbursement by the insured for any such payment made by the insurer. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated as specified in Clause A.1.d.ii, iii, or iv of this Section;
 - (iii). whenever requested by the administrative authority, the insurer agrees to furnish to the administrative authority a signed duplicate original of the policy and all endorsements;
 - (iv). cancellation of the policy, whether by the insurer or the insured, will be effective only upon written notice and upon lapse of 60 days after a copy of such written notice is received by the Office of Environmental Services, Water and Waste Permits Division;
 - (v). any other termination of the policy will be effective only upon written notice and upon lapse of 30 days after a copy of such written notice is received by the Office of Environmental Services, Water and Waste Permits Division;
 - (vi). the insurer is admitted, authorized, or eligible to conduct insurance business in Louisiana.

RESPONSE:

The facility will furnish evidence of liability to the Office of Environmental Services, Water and Waste Permits Division as either a signed duplicate original of a solid waste liability endorsement or a certificate of insurance and will include:

- (a). a statement of coverage relative to environmental risks;

(b).a statement of all exclusions to the policy; and

(c).a certification by the insurer that the insurance afforded with respect to such sudden accidental occurrences is subject to all of the terms and conditions of the policy, provided, however, that any provisions of the policy inconsistent with the following Clauses (i) through (vi) are amended to conform with wording of LAC 33.VII.A.d.i.c.(i)-(vi). Certificate of Insurance is provided in Appendix H.

33:VII.727.A

1.d.i.d The wording of the liability endorsement shall be identical to the wording that follows, except that the instructions in brackets are to be replaced with the relevant information and the brackets deleted.

**SOLID WASTE FACILITY
LIABILITY ENDORSEMENT**

Secretary
Louisiana Department of Environmental Quality
Post Office Box 4313
Baton Rouge, Louisiana 70821-4313
Attention: Office of Environmental Services,
Water and Waste Permits Division

Dear Sir:

1. [Name of insurer], the "insurer" of [address of insurer] hereby certifies that it has issued liability insurance covering bodily injury and property damage to [name of insured, which must be either the permit holder or applicant of the facility], the "insured", of [address of insured] in connection with the insured's obligation to demonstrate financial responsibility under LAC 33:VII.727.A.1. The coverage applies at [list solid waste identification number, site name, facility name, facility permit number, and site address] for sudden and accidental occurrences. The limits of liability are each occurrence and annual aggregate, per site, exclusive of legal-defense costs. The coverage is provided under policy number [policy number], issued on [date]. The effective date of said policy is [date].

2. The insurer further certifies the following with respect to the insurance described in Paragraph 1:

(a). Bankruptcy or insolvency of the insured shall not relieve the insurer of its obligations under the policy.

(b). The insurer is liable for the payment of amounts within any deductible applicable to the policy, with a right of reimbursement by the insured for any such payment made by the insurer. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated as specified in LAC 33:VII.727.A.1.d.ii, iii, or iv.

(c). Whenever requested by the administrative authority, the insurer agrees to furnish to him a signed duplicate original of the policy and all endorsements.

(d). Cancellation of the insurance, whether by the insurer or the insured, will be effective only upon written notice and upon lapse of 60 days after a copy of such written notice is received by the administrative authority.

(e). Any other termination of the insurance will be effective only upon written notice and upon lapse of 30 days after a copy of such written notice is received by the administrative authority.

3. I hereby certify that the wording of this certificate is identical to the wording specified in LAC 33:VII.727.A.1.d.i.(e) as such regulations were constituted on the date first written above, and that the insurer is licensed to transact the business of insurance, or eligible to provide insurance as an excess or surplus lines insurer, in one or more states, and is admitted, authorized, or eligible to conduct insurance business in the state of Louisiana.

[Signature of authorized representative of insurer]

[Typed name of authorized representative of insurer]

[Title of authorized representative of insurer]

[Address of authorized representative of insurer]

RESPONSE:

The wording of the liability endorsement shown in Appendix H is identical to the wording in LAC 33:VII.727.A1.d.i.d, except that the instructions in brackets were replaced with the relevant information and the brackets deleted.

33:VII.727.A

1.d.ii. Letter of Credit.

RESPONSE: Not applicable.

33:VII.727.A

1.d.iii. Financial Test

RESPONSE: Not applicable..

33:VII.727.A

1.d.iv. Corporate Guarantee

RESPONSE: Not applicable.

33:VII.727.A

1.e. The use of a particular financial responsibility mechanism is subject to

the approval of the administrative authority.

RESPONSE:

The evidence of liability insurance endorsement and certificate of insurance is furnished in Appendix H. This is the financial instrument chosen for approval by the Administrative Authority.

33:VII.727.A

1.f. Permit holders of existing facilities must submit, on or before February 20, 1995, financial responsibility documentation that complies with the requirement of Subsection A.1 of this Section. Applicants for permits for new facilities must submit evidence of financial assurance in accordance with this Section at least 60 days before the date on which solid waste is first received for processing or disposal.

RESPONSE:

As part of the solid waste application process, the facility has submitted evidence of liability insurance as indicated in Appendix H.

33:VII.727.A

2. Financial Responsibility for Closure and Post-Closure Care. Permit holders or applicants of Type I, I-A, II, II-A, and III facilities have the following financial responsibilities for closure and post-closure care.

33:VII.727.A

2.a. Permit holders or applicants for processing or disposal facilities shall establish and maintain financial assurance for closure and post-closure care.

RESPONSE:

The facility will establish and maintain financial assurance for closure and post-closure care. See Appendix Table 1.

33:VII.727.A

2.b. The applicant or permit holder shall submit to the Office of Environmental Services, Water and Waste Permits Division, the estimated closure date and the estimated cost of closure and post-closure care in accordance with the following procedures.

RESPONSE:

The facility will submit to the Office of Environmental Services, Water and Waste Permits Division, the estimated closure date and the estimated cost of closure and post-closure care in accordance with the following procedures (i) through (iv). See Table 1.

33:VII.727.A

2.b.i. The applicant or permit holder must have a written estimate, in current dollars, of the cost of closing the facility in accordance with the requirements in these rules. The estimate must equal the cost of closure at the point in the facility's operating life when the extent and manner of its operation would make closure the most expensive, as indicated by the closure plan, and shall be based on the cost of hiring a third party to close the facility in accordance with the closure plan.

RESPONSE:

A written estimate, in current dollars, of the cost of closing the facility has been prepared in accordance with the requirements in these rules. The estimate equals the cost of closure at the point in the facility's operating life when the extent and manner of its operation would make closure the most expensive, as indicated by the closure plan, and is based on the cost of hiring a third party to close the facility in accordance with the closure plan. See Table 1.

33:VII.727.A

2.b.ii. The applicant or permit holder of a facility subject to post-closure monitoring or maintenance requirements must have a written estimate, in current dollars, of the annual cost of post-closure monitoring and maintenance of the facility in accordance with the provisions of these rules. The estimate of post-closure costs is calculated by multiplying the annual post-closure cost estimate by the number of years of post-closure care required and shall be based on the cost of hiring a third party to conduct post-closure activities in accordance with the closure plan.

RESPONSE:

A written estimate has been developed for the facility in current dollars of the annual cost of post-closure monitoring subject to post-closure monitoring or maintenance requirements. The estimate of post-closure costs was calculated by multiplying the annual post-closure cost estimate by the number of years of post-closure care required and is based on the cost of hiring a third party to conduct post-closure activities in accordance with the closure plan. See Table 1.

33:VII.727.A

2.b.iii. The cost estimates must be adjusted within 30 days after each anniversary of the date on which the first cost estimate was prepared on the basis of either the inflation factor derived from the Annual Implicit Price Deflator for Gross Domestic Product, as published by the U.S. Department of Commerce in its *Survey of Current Business* or a re-estimation of the closure and post-closure costs in accordance with Clauses A.2.b.i and ii of this Section. The permit holder or applicant must revise the cost estimate whenever a change in the closure/post-closure plans increases or decreases the cost of the closure plan. The permit holder or applicant must submit a written notice of any such adjustment to the Office of Environmental Services, Water and Waste Permits Division, within 15 days following such adjustment.

RESPONSE:

The cost estimates in Table 1 will be adjusted within 30 days after each anniversary of the date on which the first cost estimate was prepared on the basis of either the inflation factor derived from the Annual Implicit Price Deflator for Gross Domestic Product, as published by the U.S. Department of Commerce in its *Survey of Current Business* or a re-estimation of the closure and post-closure costs in accordance with Clauses A.2.b.i and ii of this Section. The facility will revise the cost estimate whenever a change in the closure/post-closure plans increases or decreases the cost of the closure plan and submit a written notice of any such adjustment to the Office of Environmental Services, Water and Waste Permits Division, within 15 days following such adjustment.

33:VII.727.A

2.b.iv. For trust funds, the first payment must be at least equal to the current closure and post-closure cost estimate, divided by the number of years in the pay-in period. Subsequent payments must be made no later than 30 days after each annual anniversary of the date of the first payment. The amount of each subsequent payment must be determined by subtracting the current value of the trust fund from the current closure and post-closure cost estimates and dividing the result by the number of years remaining in the pay-in period. The initial pay-in period is based on the estimated life of the facility.

RESPONSE: Not applicable.

33:VII.727.A

2.c. Financial Assurance Mechanisms. The financial assurance mechanism must be one or a combination of the following: a trust fund, a financial guarantee bond ensuring closure funding, a performance bond, a letter of credit, an insurance policy, or the financial test. The financial assurance mechanism is subject to the approval of the administrative authority and must fulfill the following criteria.

33:VII.727.A

2.c.i. Except when a financial test, trust fund, or certificate of insurance is used as the financial assurance mechanism, a standby trust fund naming the administrative authority as beneficiary must be established at the time of the creation of the financial assurance mechanism into which the proceeds of such mechanism could be transferred should such funds be necessary for either closure or post-closure of the facility, and a signed copy must be furnished to the administrative authority with the mechanism.

RESPONSE: Not applicable.

33:VII.727.A

2.c.ii. A permit holder or applicant may use a financial assurance mechanism specified in this Section for more than one facility, if all such facilities are located within Louisiana and are specifically identified in the mechanism.

RESPONSE: Not applicable.

33:VII.727.A

2.c.iii. The amount covered by the financial assurance mechanism(s) must equal the total of the current closure and post-closure estimates for each facility covered.

RESPONSE:

The amount covered by the financial assurance mechanism(s) equals the total of the current closure and post-closure estimates for the covered facility. See Appendix R.

33:VII.727.A

2.c.iv. When all closure and post-closure requirements have been satisfactorily completed, the administrative authority shall execute an approval to terminate the financial assurance mechanism(s).

RESPONSE:

When all closure and post-closure requirements have been satisfactorily completed, the facility will request that the administrative authority execute an approval to terminate the financial assurance mechanism(s).

33:VII.727.A

2.d.(i)-(ix) Trust Funds. A permit holder or applicant may satisfy the requirements of this Section by establishing a closure trust fund that conforms to the following requirements and submitting an originally signed duplicate of the trust agreement to the Office of Environmental Services, Water and Waste Permits Division.

RESPONSE: Not applicable. The facility will use a special report prepared by a CPA. See Appendix R.

33:VII.727.A

2.e.(i)-(viii) Surety Bonds. A permit holder or applicant may satisfy the requirements of this Section by obtaining a surety bond that conforms to the following requirements and submitting the bond to the Office of Environmental Services, Water and Waste Permits Division.

RESPONSE: Not applicable. The facility will use a special report prepared by a CPA. See Appendix R.

33:VII.727.A

2.f. (i)-(viii) Performance Bonds. A permit holder or applicant may satisfy the requirements of this Section by obtaining a surety bond that conforms to the following requirements and submitting the bond to the Office of Environmental Services, Water and Waste Permits Division.

RESPONSE: Not applicable. The facility will use a special report prepared by a CPA. See Appendix R.

33:VII.727.A

2.g.(i)-(viii) Letter of Credit. A permit holder or applicant may satisfy the requirements of this Section by obtaining an irrevocable standby letter of credit that conforms to the following requirements and submitting the letter to the Office of Environmental Services, Water and Waste Permits Division.

RESPONSE: Not applicable. The facility will use a special report prepared by a CPA. See Appendix R.

33:VII.727.A

2.h.(i)-(x) Insurance. A permit holder or applicant may satisfy the requirements of this Section by obtaining insurance that conforms to the requirements of this Subparagraph and submitting a certificate of such insurance to the Office of Environmental Services, Water and Waste Permits Division.

RESPONSE: Not applicable. The facility will use a special report prepared by a CPA. See Appendix R.

33:VII.727.A

2.i. Financial Test. A permit holder, applicant, or parent corporation of the permit holder or applicant, which will be responsible for the financial obligations, may satisfy the requirements of this Section by demonstrating that he or she passes a financial test as specified in this Subparagraph. The assets of the parent corporation of the applicant or permit holder shall not be used to determine whether the applicant or permit holder satisfies the financial test, unless the parent corporation has supplied a corporate guarantee as outlined in Clause A.1.d.iv of this Section.

33:VII.727.A

2.i.i. To pass this test, the permit holder, applicant, or parent corporation of the permit holder or applicant, must meet the criteria of either Subclause (a) or (b) below.

33:VII.727.A

2.i.i.(a). The permit holder, applicant, or parent corporation of the permit holder or applicant must have:

(i). tangible net worth of at least six times the sum of the current closure and post-closure estimates to be demonstrated by this test, and the amount of liability coverage to be demonstrated by this test; and

(ii). tangible net worth of at least \$10 million; and

(iii). assets in the United States amounting to either at least 90 percent of his total assets, or at least six times the sum of the current closure and post-closure estimates, to be demonstrated by this test, and the amount of liability coverage to be demonstrated by this test.

RESPONSE:

The facility will have all of the requested items as listed in 33:VII.727.A.2.i.i.(a).(i)-(iii). See Appendix R.

33:VII.727.A

2.i.i.(b). The permit holder, applicant, or parent corporation of the permit holder or applicant must have:

(i). a current rating for his most recent bond issuance of AAA, AA, A, or BBB, as issued by *Standard and Poor's*, or Aaa, Aa, or Baa, as issued by *Moody's*; and

(ii). tangible net worth of at least \$10 million; and

(iii). assets in the United States amounting to either 90 percent of his total assets or at least six times the sum of the current closure and post-closure estimates, to be demonstrated by this test, and the amount of liability coverage to be demonstrated by this test.

RESPONSE: Not applicable.

33:VII.727.A

2.i.ii. To demonstrate that he or she meets this test, the permit holder, applicant, or parent corporation of the permit holder or applicant must submit the following three items to the Office of Environmental Services, Water and Waste Permits Division:

(a). a letter signed by the chief financial officer of the permit holder, applicant, or parent corporation demonstrating and certifying the criteria in Clause A.2.i.i of this Section and including the information required by Clause A.2.i.iv of this Section. If the financial test is provided to demonstrate both assurance for closure and/or post-closure care and liability coverage, a single letter to cover both forms of financial responsibility is required;

(b). a copy of the independent certified public accountant (CPA)'s report on the financial statements of the permit holder, applicant, or parent corporation of the permit holder or applicant for the latest completed fiscal year;

(c). a special report from the independent CPA to the permit holder, applicant, or parent corporation of the permit holder or applicant stating that:

(i). he or she has computed the data specified by the chief financial officer as having been derived from the independently audited, year-end financial statements with the amounts for the latest fiscal year in such financial statements; and

(ii). in connection with that procedure, no matters came to his attention that caused him to believe that the specified data should be adjusted.

RESPONSE:

Vernon Parish will provide a letter signed by the chief financial officer demonstrating and certifying the criteria in Clause A.2.i.i of this Section and

including the information required by Clause A.2.i.iv of this Section. The financial test is provided to demonstrate both assurance for closure and/or post-closure care. A single letter to cover both forms of financial responsibility will be prepared.

A copy of the independent certified public accountant (CPA)'s report on the financial statements of Vernon Parish or applicant for the latest completed fiscal year will be provided.

A special report from the independent CPA to the parish will be prepared stating that he or she has computed the data specified by the chief financial officer as having been derived from the independently audited, year-end financial statements with the amounts for the latest fiscal year in such financial statements and in connection with that procedure, no matters came to his attention that caused him to believe that the specified data should be adjusted. See Appendix R.

33:VII.727.A

2.i.iii. The administrative authority may disallow use of this test on the basis of the opinion expressed by the independent CPA in his report on qualifications based on the financial statements. An adverse opinion or a disclaimer of opinion will be cause for disallowance. The administrative authority will evaluate other qualifications on an individual basis. The administrative authority may disallow the use of this test on the basis of the accessibility of the assets of the parent corporation (corporate guarantor), permit holder, or applicant. The permit holder, applicant, or parent corporation must provide evidence of insurance for the entire amount of required liability coverage, as specified in this Section, within 30 days after notification of disallowance.

RESPONSE:

The administrative authority may allow use of this test on the basis of the opinion expressed by the independent CPA in his report on qualifications based on the financial statements. If an adverse opinion or a disclaimer of opinion is noted this test will be disallowed. The administrative authority will evaluate other qualifications on an individual basis. The administrative authority may allow the use of this test on the basis of the accessibility of the assets of Vernon Parish. Vernon Parish will provide evidence of insurance for the entire amount of required liability coverage, as specified in this Section, within 30 days after notification of disallowance.

33:VII.727.A

2.i.iv. The permit holder, applicant, or parent corporation (if a corporate guarantor) of the permit holder or applicant shall provide to the Office of Environmental Services, Water and Waste Permits Division, a letter from the chief financial officer certifying the following information:

(a). a list of solid waste facilities, whether in Louisiana or not, owned or operated by the permit holder or applicant of the facility, for which financial assurance for

liability coverage is demonstrated through the use of financial tests, including the amount of liability coverage;

(b).a list of solid waste facilities, whether in Louisiana or not, owned or operated by the permit holder or applicant, for which financial assurance for the closure or post-closure care is demonstrated through the use of a financial test or self-insurance by the permit holder or applicant, including the cost estimates for the closure and post-closure care of each facility;

(c).a list of the solid waste facilities, whether in Louisiana or not, owned or operated by any subsidiaries of the parent corporation for which financial assurance for closure and/or post-closure is demonstrated through the financial test or through use of self-insurance, including the current cost estimate for the closure or post-closure care for each facility and the amount of annual aggregate liability coverage for each facility; and

(d).a list of solid waste facilities, whether in Louisiana or not, for which financial assurance for closure or post-closure care is not demonstrated through the financial test, self-insurance, or other substantially equivalent state mechanisms, including the estimated cost of closure and post-closure of such facilities.

(e). The wording of the letter from the chief financial officer shall be identical to the wording as follows, except that the instructions in brackets are to be replaced with the relevant information and the brackets deleted.

**SOLID WASTE FACILITY
LETTER FROM THE CHIEF FINANCIAL OFFICER**

(Liability Coverage, Closure, and/or Post-Closure)

Secretary
Louisiana Department of Environmental Quality
Post Office Box 4313
Baton Rouge, Louisiana 70821-4313
Attention: Office of Environmental Services,
Water and Waste Permits Division

Dear Sir:

I am the chief financial officer of [name and address of firm, which may be either the permit holder, applicant, or parent corporation of the permit holder or applicant]. This letter is in support of this firm's use of the financial test to demonstrate financial responsibility for [insert "liability coverage," "closure," and/or "post-closure," as applicable] as specified in [insert "LAC 33:VII.727.A.1," "LAC 33:VII.727.A.2," or LAC 33:VII.727.A.1 and A.2"].

[Fill out the following four Paragraphs regarding facilities and associated liability coverage, and closure and post-closure cost estimates. If your firm does not have facilities that belong in a particular Paragraph, write "None" in the space indicated. For each facility, list the site identification number, site name, facility name, and facility permit number.]

1. The firm identified above is the [insert "permit holder," "applicant for a standard permit," or "parent corporation of the permit holder or applicant for a standard permit"] of the following solid waste facilities, whether in Louisiana or not, for which liability coverage is being demonstrated through the financial test specified in LAC 33:VII.727.A.1. The amount of annual aggregate liability coverage covered by the test is shown for each facility:

2. The firm identified above is the [insert "permit holder," "applicant for a standard permit," or "parent corporation of the permit holder or applicant for a standard permit"] of the following solid waste facilities, whether in Louisiana or not, for which financial assurance for [insert "closure," "post-closure," or "closure and post-closure"] is demonstrated through a financial test similar to that specified in LAC 33:VII.727.A.2 or other forms of self-insurance. The current [insert "closure," "post-closure," or "closure and post-closure"] cost estimates covered by the test are shown for each facility:

3. This firm guarantees through a corporate guarantee similar to that specified in [insert "LAC 33:VII.727.A.2," or LAC 33:VII.727.A.1 and 2"], [insert "liability coverage," "closure," "post-closure," or "closure and post-closure"] care of the following solid waste facilities, whether in Louisiana or not, of which [insert the name of the permit holder or applicant] are/is a subsidiary of this firm. The amount of annual aggregate liability coverage covered by the guarantee for each facility and/or the current cost estimates for the closure and/or post-closure care so guaranteed is shown for each facility:

4. This firm is the owner or operator of the following solid waste facilities, whether in Louisiana or not, for which financial assurance for liability coverage, closure and/or post-closure care is not demonstrated either to the U.S. Environmental Protection Agency or to a state through a financial test or any other financial assurance mechanism similar to those specified in LAC 33:VII.727.A.1 and/or 2. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility.

This firm [insert "is required" or "is not required"] to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on [month, day]. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed year, ended [date].

RESPONSE:

Vernon Parish will provide a letter from the chief financial officer certifying the following information:

(a). a list of solid waste facilities, whether in Louisiana or not, owned or operated by the Vernon Parish, for which financial assurance for liability coverage is demonstrated through the use of financial tests, including the amount of liability coverage;

(b). a list of solid waste facilities, whether in Louisiana or not, owned or operated by Vernon Parish, for which financial assurance for the closure or post-closure care is demonstrated through the use of a financial test or self-insurance by Vernon Parish including the cost estimates for the closure and post-closure care of each facility;

(c). a list of the solid waste facilities, whether in Louisiana or not, owned or operated by any subsidiaries of Vernon Parish for which financial assurance for closure and/or post-closure is demonstrated through the financial test or through use of self-insurance, including the current cost estimate for the closure or post-closure care for each facility and the amount of annual aggregate liability coverage for each facility; and

(d). a list of solid waste facilities, whether in Louisiana or not, for which financial assurance for closure or post-closure care is not demonstrated through the financial test, self-insurance, or other substantially equivalent state mechanisms, including the estimated cost of closure and post-closure of such facilities.

(e). The wording of the letter from the chief financial officer will be identical to the wording set forth in 33:VII.727.A.2.i.iv. See Appendix R.

33:VII.727.A

2.i.v. For the purposes of Paragraph A.2 of this Section, the phrase "tangible net worth" shall mean the tangible assets that remain after liabilities have been deducted; such assets would not include intangibles such as good will and rights to patents or royalties.

RESPONSE:

The phrase "tangible net worth" shall mean the tangible assets that remain after liabilities have been deducted; such assets would not include intangibles such as good will and rights to patents or royalties.

33:VII.727.A

2.i.vi. The phrase "current closure and post-closure cost estimates," as used in Clause A.2.i.i of this Section, includes the cost estimates required to be shown in Division A.2.i.i.(a).(i) of this Section.

RESPONSE:

The phrase "current closure and post-closure cost estimates," as used in Clause A.2.i.i of this Section, will include the cost estimates required to be shown in Division A.2.i.i.(a).(i) of this Section.

33:VII.727.A

2.i.vii. After initial submission of the items specified in Clause A.2.i.ii of this Section, the permit holder, applicant, or parent corporation of the permit holder or applicant must send updated information to the Office of Environmental Services, Water

and Waste Permits Division, within 90 days after the close of each succeeding fiscal year. This information must include all three items specified in Clause A.2.i.ii of this Section.

RESPONSE:

Within 90 days after the close of each succeeding fiscal year, the information specified in Clause A.2.i.ii of this Section will include all three items. The updated information will be sent to the Office of Environmental Services, Water and Waste Permits Division.

33:VII.727.A

2.i.viii. The administrative authority may, on the basis of a reasonable belief that the permit holder, applicant, or parent corporation of the permit holder or applicant may no longer meet the requirements of Subparagraph A.2.i of this Section, require reports of financial condition at any time in addition to those specified in Clause A.2.i.ii of this Section. If the administrative authority finds, on the basis of such reports or other information, that the permit holder, applicant, or parent corporation of the permit holder or applicant no longer meets the requirements of Clause A.2.i.ii of this Section, the permit holder or applicant, or parent corporation of the permit holder or applicant must provide alternate financial assurance as specified in Paragraph A.2 of this Section within 30 days after notification of such a finding.

RESPONSE:

If the administrative authority determines that the facility no longer meets the requirements of Clause A.2.i.ii of this Section, the facility will provide alternate financial assurance as specified in Paragraph A.2 of this Section within 30 days after notification of such a finding.

33:VII.727.A

2.i.ix. A permit holder or applicant may meet the requirements of Subparagraph A.2.i of this Section for closure and/or post-closure by obtaining a written guarantee, hereafter referred to as a "corporate guarantee." The guarantor must be the parent corporation of the permit holder or applicant. The guarantor must meet the requirements and submit all information required for permit holders or applicants in Clauses i-viii of this Subparagraph and must comply with the terms of the corporate guarantee. The corporate guarantee must accompany the items sent to the administrative authority specified in Clauses ii and iv of this Subparagraph. The terms of the corporate guarantee must be in an authentic act signed and sworn by an authorized officer of the corporation before a notary public and must provide that:

(a) the guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in Subparagraph A.2.i of this Section;

(b).the guarantor is the parent corporation of the permit holder or applicant of the solid waste management facility or facilities to be covered by the guarantee, and the guarantee extends to certain facilities;

(c). "closure plans," as used in the guarantee, refers to the plans maintained as required by the Louisiana solid waste rules and regulations for the closure and post-closure care of facilities, as identified in the guarantee;

(d).for value received from the permit holder or applicant, the guarantor guarantees to the Louisiana Department of Environmental Quality that the permit holder or applicant will perform closure, post-closure care, or closure and post-closure care of the facility or facilities listed in the guarantee, in accordance with the closure plan and other permit or regulatory requirements whenever required to do so. In the event that the permit holder or applicant fails to perform as specified in the closure plan, the guarantor shall do so or establish a trust fund as specified in Subparagraph A.2.d of this Section, in the name of the permit holder or applicant, in the amount of the current closure or post-closure cost estimates or as specified in Subparagraph A.2.b. of this Section;

(e). guarantor agrees that if, at the end of any fiscal year before termination of the guarantee, the guarantor fails to meet the financial test criteria, the guarantor shall send within 90 days after the end of the fiscal year, by certified mail, notice to the Office of Environmental Services, Water and Waste Permits Division, and to the permit holder or applicant that he intends to provide alternative financial assurance as specified in Paragraph A.2 of this Section, in the name of the permit holder or applicant, and that within 120 days after the end of such fiscal year, the guarantor shall establish such financial assurance unless the permit holder or applicant has done so;

(f). the guarantor agrees to notify the Office of Environmental Services, Water and Waste Permits Division, by certified mail of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming the guarantor as debtor, within 10 days after commencement of the proceeding;

(g).the guarantor agrees that within 30 days after being notified by the administrative authority of a determination that the guarantor no longer meets the financial test criteria or that he is disallowed from continuing as a guarantor of closure or post-closure care, he shall establish alternate financial assurance as specified in Paragraph A.2 of this Section in the name of the permit holder or applicant, unless the permit holder or applicant has done so;

(h).the guarantor agrees to remain bound under the guarantee, notwithstanding any or all of the following: amendment or modification of the closure plan, amendment or modification of the permit, extension or reduction of the time of performance of closure or post-closure, or any other modification or alteration of an obligation of the permit holder or applicant pursuant to these regulations;

(i). the guarantor agrees to remain bound under the guarantee for as long as the permit holder must comply with the applicable financial assurance requirements of Paragraph A.2 of this Section for the above-listed facilities, except that the guarantor may cancel this guarantee by sending notice by certified mail to the Office of Environmental

Services, Water and Waste Permits Division, and the permit holder or applicant. The cancellation will become effective no earlier than 90 days after receipt of such notice by both the administrative authority and the permit holder or applicant, as evidenced by the return receipts;

(j). the guarantor agrees that if the permit holder or applicant fails to provide alternative financial assurance as specified in Paragraph A.2 of this Section, and to obtain written approval of such assurance from the administrative authority within 60 days after the administrative authority receives the guarantor's notice of cancellation, the guarantor shall provide such alternate financial assurance in the name of the owner or operator;

(k). the guarantor expressly waives notice of acceptance of the guarantee by the administrative authority or by the permit holder. Guarantor also expressly waives notice of amendments or modifications of the closure plan and of amendments or modifications of the facility permit(s).

(l). The wording of the corporate guarantee must be as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted.

RESPONSE: Not applicable.

33:VII.727.A

2.i.j. Local Government Financial Test. An owner or operator that satisfies the requirements of Clauses A.2.j.i-iii of this Section may demonstrate financial assurance up to the amount specified in Clause A.2.j.iv of this Section.

i. Financial Component

(a). The owner or operator must satisfy the following conditions, as applicable:

(i). if the owner or operator has outstanding, rated, general obligation bonds that are not secured by insurance, a letter of credit, or other collateral or guarantee, it must have a current rating of Aaa, Aa, A, or Baa, as issued by *Moody's*, or AAA, AA, A, or BBB, as issued by *Standard and Poor's*, on all such general obligation bonds; or

(ii). the owner or operator must satisfy the ratio of cash plus marketable securities to total expenditures being greater than or equal to 0.05 and the ratio of annual debt service to total expenditures less than or equal to 0.20 based on the owner or operator's most recent audited annual financial statement.

(b). The owner or operator must prepare its financial statements in conformity with *Generally Accepted Accounting Principles* for governments and have its financial statements audited by an independent certified public accountant (or appropriate state agency).

(c). A local government is not eligible to assure its obligations under Subparagraph A.2.j of this Section if it:

(i). is currently in default on any outstanding general obligation bonds;

(ii). has any outstanding general obligation bonds rated lower than Baa as issued by *Moody's* or BBB as issued by *Standard and Poor's*;

(iii). operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years; or

(iv). receives an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent certified public accountant (or appropriate state agency) auditing its financial statement as required under Subclause A.2.j.i.(b) of this Section. The administrative authority may evaluate qualified opinions on a case-by-case basis and allow use of the financial test in cases where the administrative authority deems the qualification insufficient to warrant disallowance of use of the test.

(d). The following terms used in this Subsection are defined as follows.

(i). *Deficit*—total annual revenues minus total annual expenditures.

(ii). *Total Revenues*—revenues from all taxes and fees, but does not include the proceeds from borrowing or asset sales, excluding revenue from funds managed by local government on behalf of a specific third party.

(iii). *Total Expenditures*—all expenditures, excluding capital outlays and debt repayment.

(iv). *Cash Plus Marketable Securities*—all the cash plus marketable securities held by the local government on the last day of a fiscal year, excluding cash and marketable securities designated to satisfy past obligations such as pensions.

(v). *Debt Service*—the amount of principal and interest due on a loan in a given time period, typically the current year.

ii. **Public Notice Component.** The local government owner or operator must place a reference to the closure and post-closure care costs assured through the financial test into its next comprehensive annual financial report (CAFR) after the effective date of this Section or prior to the initial receipt of waste at the facility, whichever is later. Disclosure must include the nature and source of closure and post-closure care requirements, the reported liability at the balance sheet date, the estimated total closure and post-closure care cost remaining to be recognized, the percentage of landfill capacity used to date, and the estimated landfill life in years. A reference to corrective action costs must be placed in the CAFR not later than 120 days after the corrective action remedy has been selected in accordance with the requirements of LAC 33:VII.709.E.6. For the first year the financial test is used to assure costs at a particular facility, the reference may be placed in the operating record until issuance of the next available CAFR if timing does not permit the reference to be incorporated into the most recently issued CAFR or budget. For closure and post-closure costs, conformance with *Government Accounting Standards Board Statement 18* assures compliance with this public notice component.

iii. Recordkeeping and Reporting Requirements

(a). The local government owner or operator must place the following items in the facility's operating record:

(i). a letter signed by the local government's chief financial officer that lists all the current cost estimates covered by a financial test, as described in Clause A.2.j.iv of this Section. It must provide evidence that the local government meets the conditions of Subclauses A.2.j.i.(a), (b), and (c) of this Section, and certify that the local government meets the conditions of Subclauses A.2.j.i.(a), (b), (c), Clauses A.2.j.ii and iv of this Section;

(ii). the local government's independently audited year-end financial statements for the latest fiscal year (except for local governments where audits are required every two years and unaudited statements may be used in years when audits are not required), including the unqualified opinion of the auditor who must be an independent certified public accountant or an appropriate state agency that conducts equivalent comprehensive audits;

(iii). a report to the local government from the local government's independent certified public accountant or the appropriate state agency based on performing an agreed upon procedures engagement relative to the financial ratios required by Division A.2.j.i.(a).(ii) of this Section, if applicable, and the requirements of Subclause A.2.j.i.(b) and Divisions A.2.j.i.(c).(iii) and (iv) of this Section. The certified public accountant or state agency's report should state the procedures performed and the certified public accountant or state agency's findings; and

(iv). a copy of the comprehensive annual financial report (CAFR) used to comply with Clause A.2.j.ii of this Section (certification that the requirements of *General Accounting Standards Board Statement 18* have been met).

(b). The items required in Subclause A.2.j.iii.(a) of this Section must be placed in the facility operating record as follows:

(i). in the case of closure and post-closure care, either before the effective date of this Section, which is April 9, 1997, or prior to the initial receipt of waste at the facility, whichever is later; or

(ii). in the case of corrective action, not later than 120 days after the corrective action remedy is selected in accordance with the requirements of LAC 33:VII.709.E.6.

(c). After the initial placement of the items in the facility's operating record, the local government owner or operator must update the information and place the updated information in the operating record within 180 days following the close of the owner or operator's fiscal year.

(d). The local government owner or operator is no longer required to meet the requirements of Clause A.2.j.iii of this Section when:

(i). the owner or operator substitutes alternate financial assurance, as specified in this Section; or

(ii). the owner or operator is released from the requirements of this Section in accordance with Paragraph A.1 or 2 of this Section.

(e). A local government must satisfy the requirements of the financial test at the close of each fiscal year. If the local government owner or operator no longer meets the requirements of the local government financial test, it must, within 210 days following the close of the owner or operator's fiscal year, obtain alternative financial assurance that meets the requirements of this Section, place the required submissions for that assurance in the operating record, and notify the Office of Environmental Services, Water and Waste Permits Division, that the owner or operator no longer meets the criteria of the financial test and that alternate assurance has been obtained.

(f). The administrative authority, based on a reasonable belief that the local government owner or operator may no longer meet the requirements of the local government financial test, may require additional reports of financial condition from the

local government at any time. If the administrative authority finds, on the basis of such reports or other information, that the owner or operator no longer meets the local government financial test, the local government must provide alternate financial assurance in accordance with this Section.

iv. Calculation of Costs to be Assured. The portion of the closure, post-closure, and corrective action costs for which an owner or operator can assure under Subparagraph A.2.j of this Section is determined as follows.

(a). If the local government owner or operator does not assure other environmental obligations through a financial test, it may assure closure, post-closure, and corrective action costs that equal up to 43 percent of the local government's total annual revenue.

(b). If the local government assures other environmental obligations through a financial test, including those associated with UIC facilities under 40 CFR 144.62, petroleum underground storage tank facilities under 40 CFR Part 280, PCB storage facilities under 40 CFR Part 761, and hazardous waste treatment, storage, and disposal facilities under 40 CFR Parts 264 and 265, or corresponding state programs, it must add those costs to the closure, post-closure, and corrective action costs it seeks to assure under Subparagraph A.2.j of this Section. The total that may be assured must not exceed 43 percent of the local government's total annual revenue.

(c). The owner or operator must obtain an alternate financial assurance instrument for those costs that exceed the limits set in Subclauses A.2.j.iv.(a) and (b) of this Section.

k. Local Government Guarantee. An owner or operator may demonstrate financial assurance for closure, post-closure, and corrective action, as required by Paragraphs A.1-2 of this Section, by obtaining a written guarantee provided by a local government. The guarantor must meet the requirements of the local government financial test in Subparagraph A.2.j of this Section, and must comply with the terms of a written guarantee.

i. Terms of the Written Guarantee. The guarantee must be effective before the initial receipt of waste or before the effective date of this Section, whichever is later, in the case of closure and post-closure care, or no later than 120 days after the corrective action remedy has been selected in accordance with the requirements of LAC 33:VII.709.E.6. The guarantee must provide that:

(a). if the owner or operator fails to perform closure, post-closure care, and/or corrective action of a facility covered by the guarantee, the guarantor will:

(i). perform, or pay a third party to perform closure, post-closure care, and/or corrective action as required; or

(ii). establish a fully funded trust fund as specified in Subparagraph A.2.d of this Section in the name of the owner or operator;

(b). the guarantee will remain in force unless the guarantor sends notice of cancellation by certified mail to the owner or operator and to the Office of Environmental Services, Water and Waste Permits Division. Cancellation may not occur, however, during

the 120 days beginning on the date of receipt of the notice of cancellation by both the owner or operator and the administrative authority, as evidenced by the return receipts; and

(c).if a guarantee is canceled, the owner or operator must, within 90 days following receipt of the cancellation notice by the owner or operator and the administrative authority, obtain alternate financial assurance, place evidence of that alternate financial assurance in the facility operating record, and notify the Office of Environmental Services, Water and Waste Permits Division. If the owner or operator fails to provide alternate financial assurance within the 90-day period, then the owner or operator must provide that alternate assurance within 120 days following the guarantor's notice of cancellation, place evidence of the alternate assurance in the facility operating record, and notify the Office of Environmental Services, Water and Waste Permits Division.

ii. Recordkeeping and Reporting

(a). The owner or operator must place a certified copy of the guarantee, along with the items required under Clause A.2.j.iii of this Section, into the facility's operating record before the initial receipt of waste or before the effective date of this Section, whichever is later, in the case of closure or post-closure care, or no later than 120 days after the corrective action remedy has been selected in accordance with the requirements of LAC 33:VII.709.E.6.

(b). The owner or operator is no longer required to maintain the items specified in Clause A.2.k.ii of this Section when:

(i). the owner or operator substitutes alternate financial assurance as specified in this Section; or

(ii). the owner or operator is released from the requirements of this Section in accordance with Paragraphs A.1-2 of this Section.

(c). If a local government guarantor no longer meets the requirements of Subparagraph A.2.j of this Section, the owner or operator must, within 90 days, obtain alternate assurance, place evidence of the alternate assurance in the facility operating record, and notify the Office of Environmental Services, Water and Waste Permits Division. If the owner or operator fails to obtain alternate financial assurance within that 90-day period, the guarantor must provide that alternate assurance within the next 30 days.

1. Use of Multiple Mechanisms. An owner or operator may demonstrate financial assurance for closure, post-closure, and corrective action, as required by Paragraphs A.1-2 of this Section, by establishing more than one financial mechanism per facility, except that mechanisms guaranteeing performance, rather than payment may not be combined with other instruments. The mechanisms must be as specified in Subparagraphs A.2.d-i of this Section, except that financial assurance for an amount at least equal to the current cost estimate for closure, post-closure care, and/or corrective action may be provided by a combination of mechanisms, rather than a single mechanism.

m. Discounting. The administrative authority may allow discounting of closure and post-closure cost estimates in Paragraph A.2 of this Section, and/or corrective action costs in Paragraph A.1 of this Section up to the rate of return for essentially risk-free investments, net of inflation, under the following conditions:

i. the administrative authority determines that cost estimates are complete and accurate and the owner or operator has submitted a statement from a registered professional engineer to the Office of Environmental Services, Water and Waste Permits Division, so stating;

ii. the state finds the facility in compliance with applicable and appropriate permit conditions;

iii. the administrative authority determines that the closure date is certain and the owner or operator certifies that there are no foreseeable factors that will change the estimate of site life; and

iv. discounted cost estimates must be adjusted annually to reflect inflation and years of remaining life.

B. Financial Responsibility for Corrective Action for Type II Landfills

1. A permit holder of a Type II landfill required to undertake a corrective action program under LAC 33:VII.709.E must provide to the Office of Environmental Services, Water and Waste Permits Division, a detailed written estimate, in current dollars, of the cost of hiring a third party to perform the corrective action in accordance with the program required under AC 33:VII.709.E. The corrective action cost estimate must account for the total costs of corrective action activities as described in the corrective action plan for the entire corrective action period.

a. The permit holder must provide an annual adjustment of the estimate for inflation to the Office of Environmental Services, Water and Waste Permits Division, until the corrective action program is completed in accordance with LAC 33:VII.709.E.

b. The permit holder must provide an increased corrective action cost estimate to the Office of Environmental Services, Water and Waste Permits Division, and the amount of financial assurance provided under Paragraph B.2 of this Section if changes in the corrective action program or landfill conditions increase the maximum costs of corrective action.

c. Subject to approval of the administrative authority, the permit holder may provide a reduced corrective action cost estimate to the Office of Environmental Services, Water and Waste Permits Division, and the amount of financial assurance provided under Paragraph B.2 of this Section if the cost estimate exceeds the maximum remaining costs of corrective action. The permit holder must provide the Office of Environmental Services, Water and Waste Permits Division, justification for the reduction of the corrective action cost estimate and the revised amount of financial assurance.

2. The permit holder of each Type II landfill required to undertake a corrective action program under LAC 33:VII.709.E must establish, in a manner in accordance with Paragraph A.2 of this Section, financial assurance for the most recent corrective action

program. The financial assurance must be provided within 120 days after the selection of the corrective action remedy in LAC 33:VII.709.E.6. The permit holder must provide continuous coverage for corrective action until released from financial assurance requirements for corrective action by demonstrating compliance with LAC 33:VII.709.E.7.h.iii.(a) and (b). For the purpose of corrective action financial assurance only the words "corrective action" shall be substituted for the words "closure" or "post-closure" throughout Paragraph A.2 of this Section.

RESPONSE: Not applicable.

TABLE 1

CLOSURE AND POST CLOSURE COST ESTIMATES

CLOSURE AND POST CLOSURE COST ESTIMATES FOR EMPTY CELL

VERNON PARISH TYPE III LANDFILL

CLOSURE COST ESTIMATE

ELEMENT	QUANTITY	PRODUCTION	UNIT COST	TOTAL
Fill Material--Onsite Adjacent to Cell	4,300 cu yds	16 hr	\$80/hr	\$ 960.00
Load and Haul Cover material/Topsoil	1,500 cu yds	60 cu yd/hr	\$130/hr	\$ 3,250.00
Spread and Compact Material	4,300 cu yds	200 cu yd/hr	\$70/hr	\$ 1,505.00
Final Grading	13,500 sq ft	1,200 sq ft/hr	\$50/hr	\$ 562.50
Seeding	13,500 sq ft	-----	\$50/hr	\$ 1,000.00
Closure Verification	1	4hr/inspection	\$50/hr	\$ 200.00

Contingency (20%) \$ 1,495.50
 Total \$ 8,973.00

POST CLOSURE CARE COST ESTIMATE (3 YEARS)

ELEMENT	QUANTITY	PRODUCTION	UNIT COST	TOTAL
Inspections	3 hrs	12/yr	\$50/hr	\$ 5,400.00
Additional Cover	250 cu yds	4/yr	\$6/cu yd	\$ 18,000.00
Partial Revegetation	13,500 sq ft	1/yr	\$750/yr	\$ 2,250.00
Mowing etc.	-----	12/yr	400/month	\$ 14,400.00
Reporting	3yrs	1/yr	\$500/report	\$ 1,500.00

Subtotal \$ 41,550.00
 Contingency (20%) \$ 8,310.00
 Total \$ 49,860.00

Assumption:

- 1) Fill is adjacent to cell
- 2) D-6 dozer or equivalent for construction

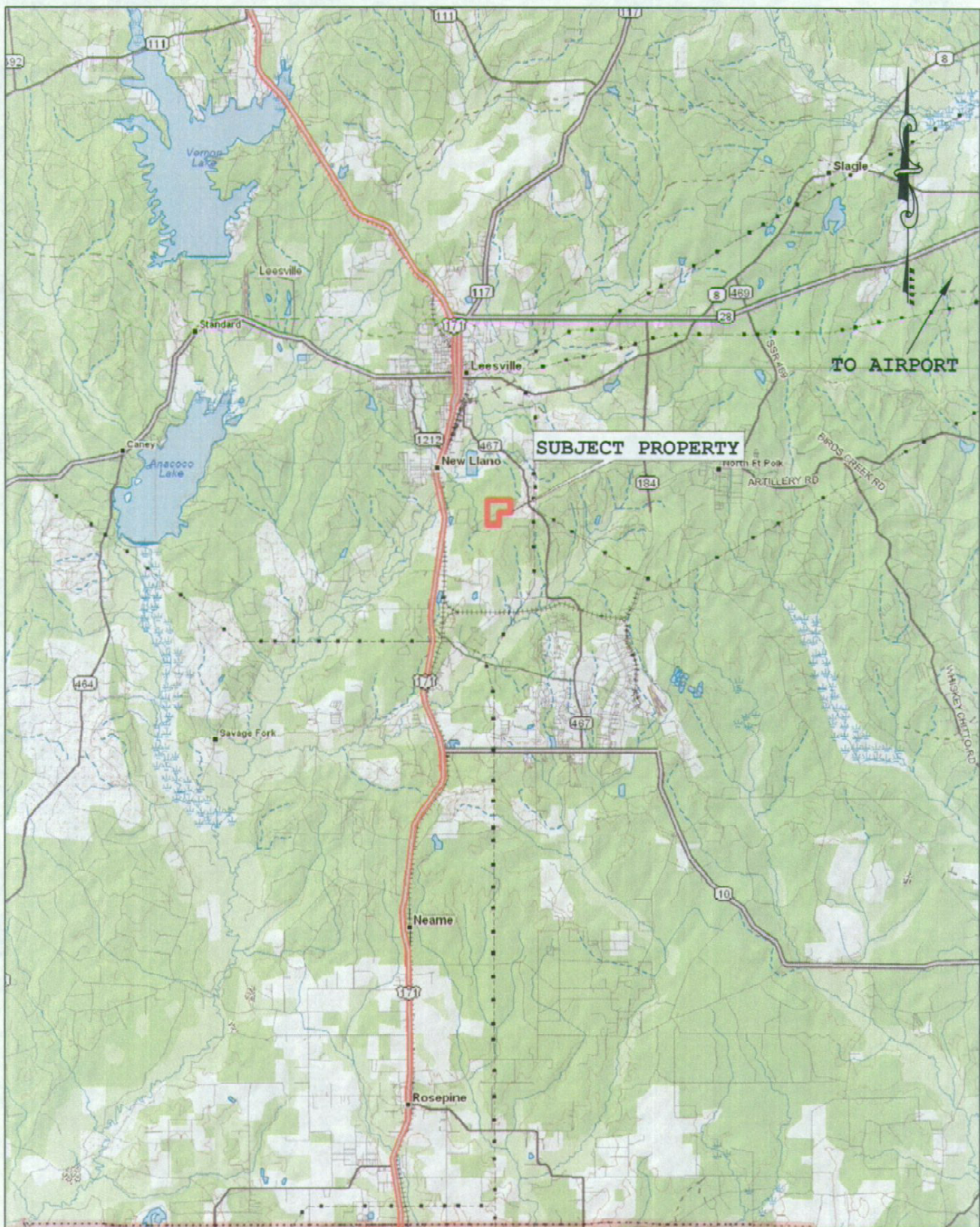
Closure and Post Closure Cost Estimate Total \$ 58,833.00

TABLE 2
WEIGHT ESTIMATION
TABLE

LOAD WEIGHT ESTIMATIONS

WASTE TYPE	WEIGHT PER CUBIC YARD (tons)
Building Materials	0.5
Shingles	0.75
Concrete	1
Trees and Limbs	0.5
Tree Trimmings	0.25

FIGURE 1
SITE LOCATION MAP



N31.1020
W93.2449

0 15 MI
SCALE

**VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA**

**PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
TOPOGRAPHIC MAP**

DRAWN BY: JRO

JOB # 1006385

CHECKED BY: SS

DATE: 12/11/06

FIGURE 1

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 2

AERIAL PHOTOGRAPH



SUBJECT PROPERTY

N31° 6' 7.2"
W93° 14' 41.9"

0 1320'
SCALE

**VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA**

**PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
AERIAL PHOTOGRAPHIC MAP**

DRAWN BY: JRO

JOB # 1006385

CHECKED BY: SS

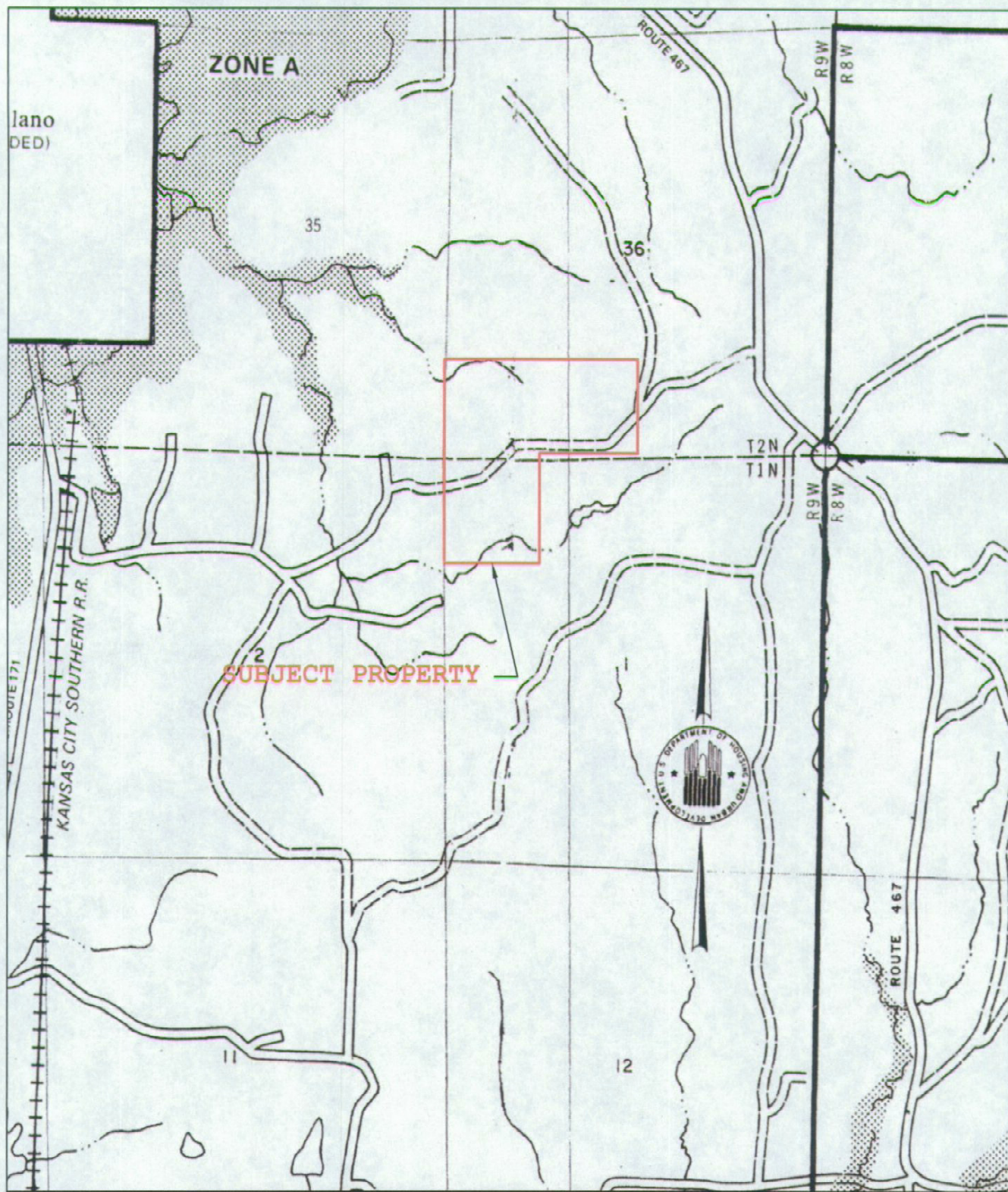
FIGURE 2

DATE: 12/11/06

**SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING**

FIGURE 3

FIRM FLOOD ZONE
MAP



REFERENCE:

BASE MAP TAKEN FROM FLOOD HAZARD BOUNDARY MAP FOR
VERNON PARISH, LOUISIANA. COMMUNITY PANEL 220228
0010 A, EFFECTIVE DATE JULY 26, 1977.

**VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA**

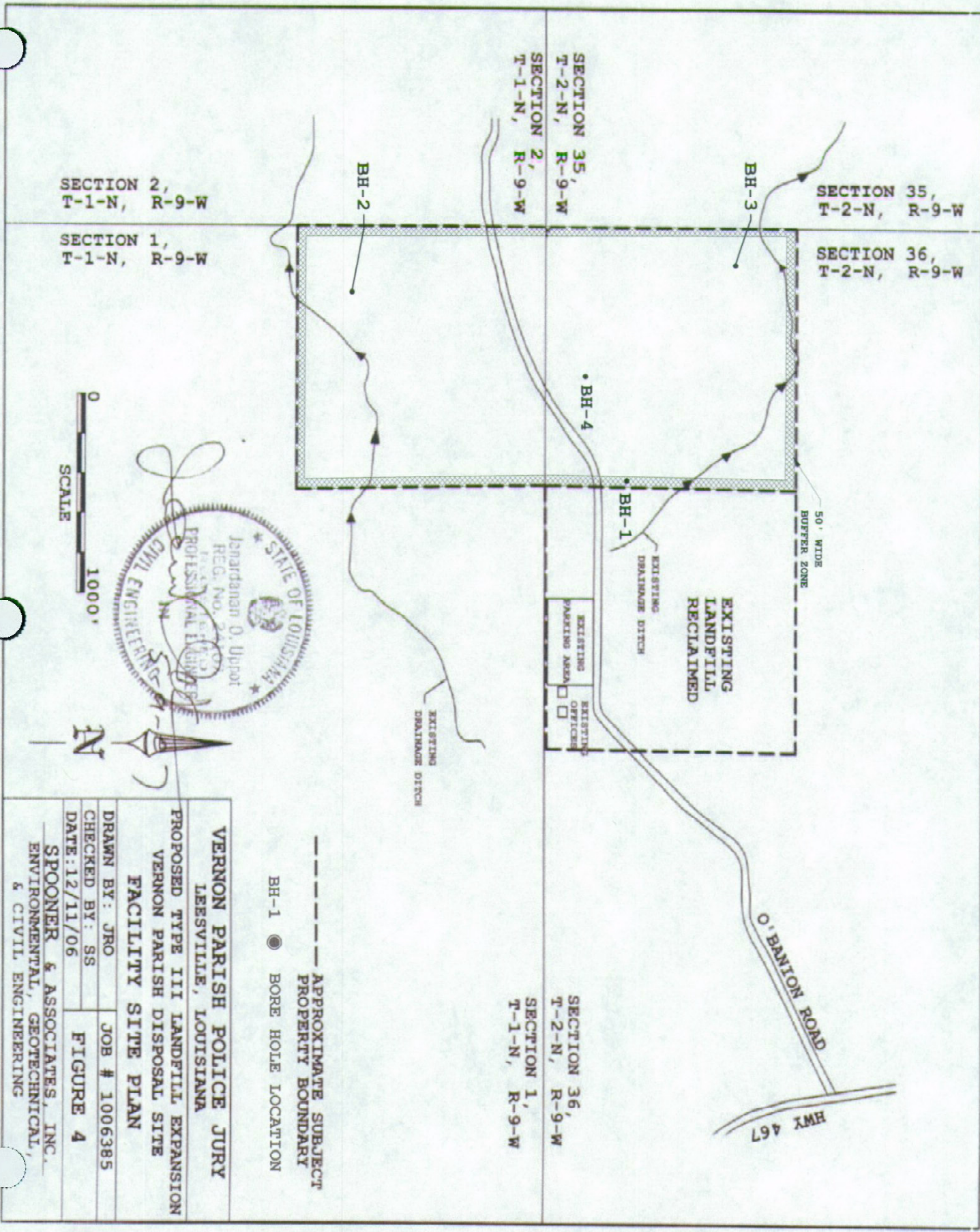
**PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
FLOOD ZONE MAP**

DRAWN BY: JRO	JOB # 1006385
CHECKED BY: SS	FIGURE 3
DATE: 12/11/06	

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 4

FACILITY SITE PLAN



----- APPROXIMATE SUBJECT
PROPERTY BOUNDARY

BH-1 ● BORE HOLE LOCATION

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA
PROPOSED TYPE III LANDFILL EXPANSION
VERNON PARISH DISPOSAL SITE
FACILITY SITE PLAN

DRAWN BY: JRO	JOB # 1006385
CHECKED BY: SS	FIGURE 4
DATE: 12/11/06	

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 5

TOPOGRAPHIC MAP

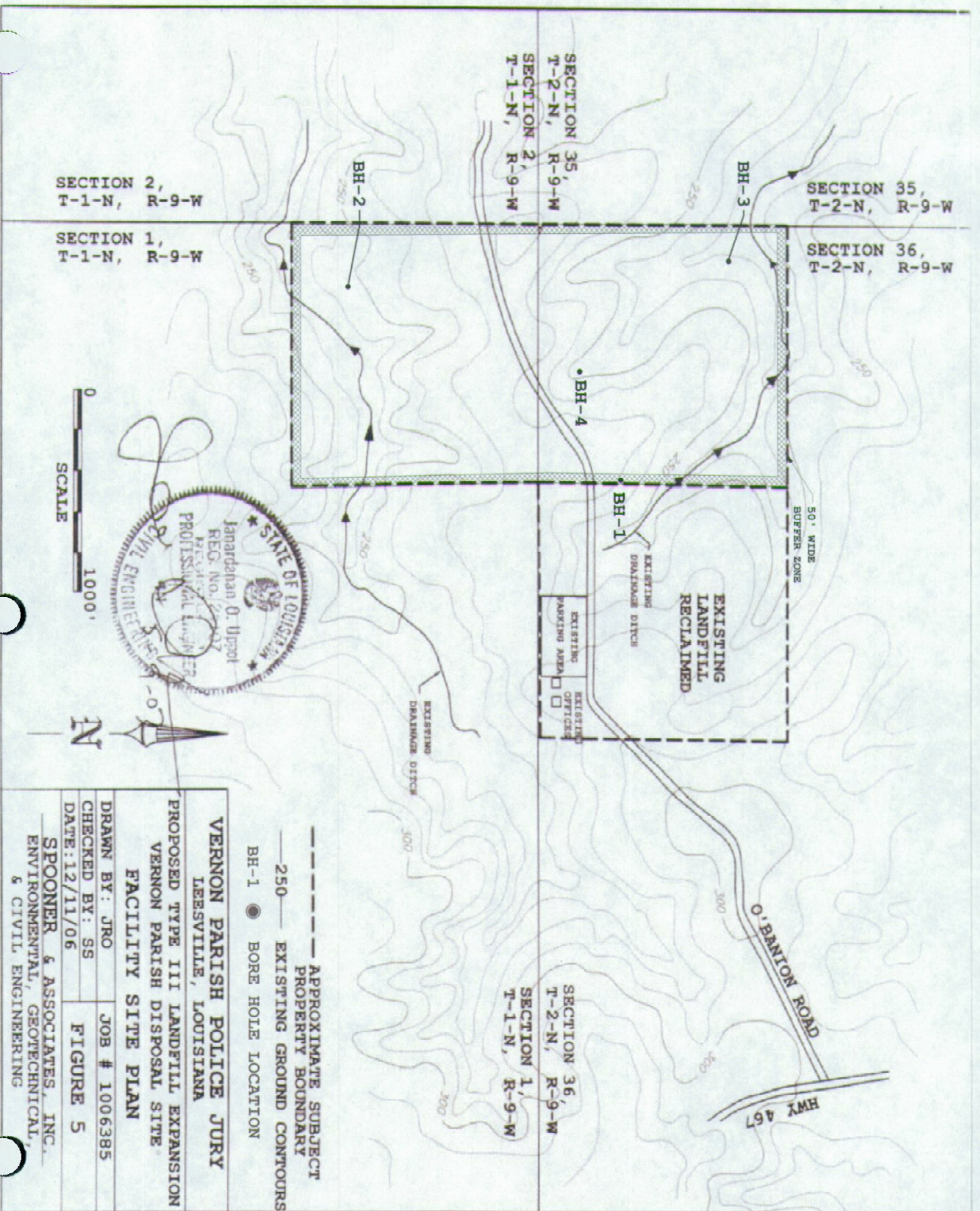
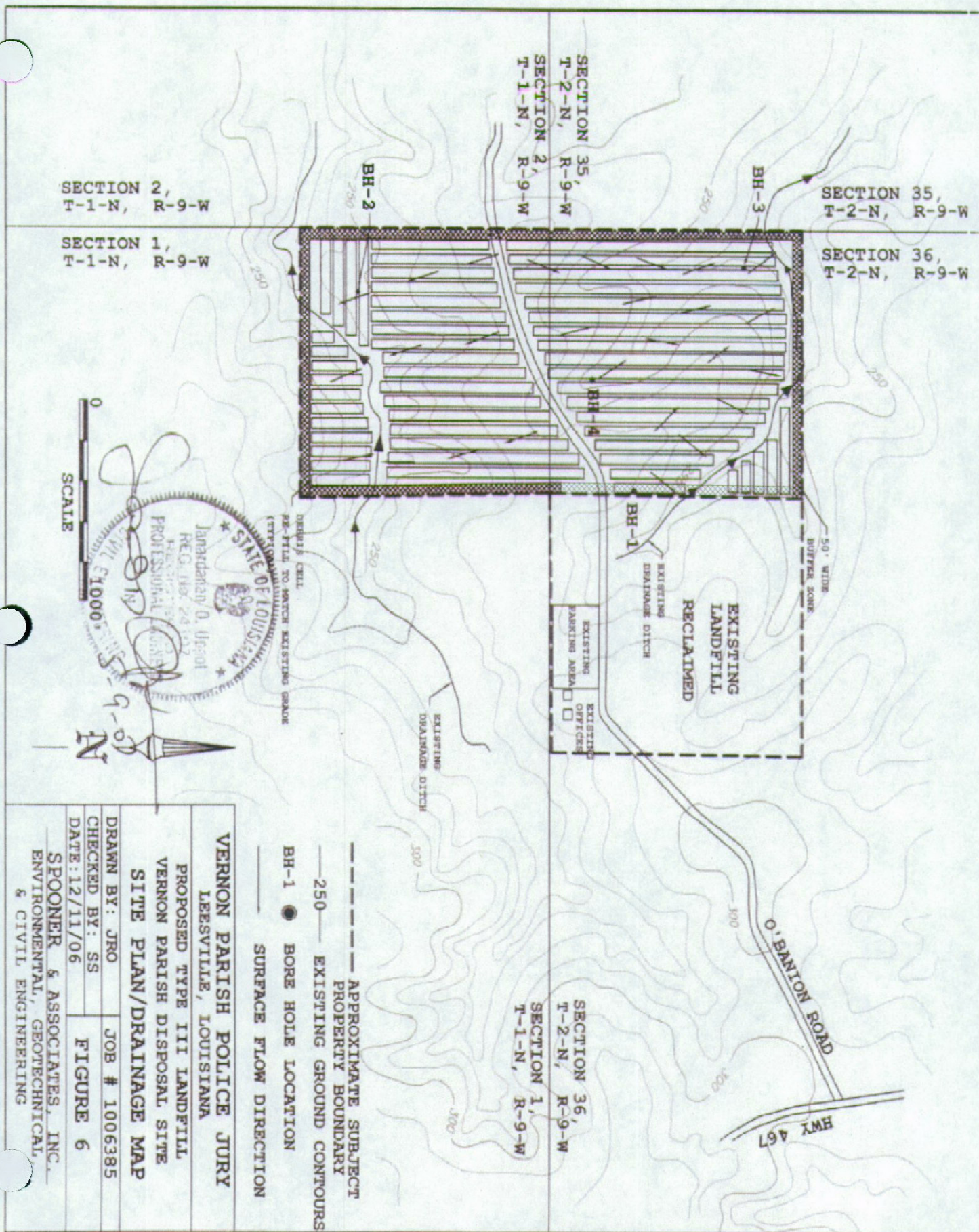


FIGURE 6
DRAINAGE MAP



SECTION 2,
T-1-N, R-9-W

SECTION 1,
T-1-N, R-9-W

SECTION 35,
T-2-N, R-9-W

SECTION 36,
T-2-N, R-9-W

SECTION 35,
T-2-N, R-9-W

SECTION 2,
T-1-N, R-9-W

SECTION 36,
T-2-N, R-9-W

SECTION 1,
T-1-N, R-9-W



VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA

PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
SITE PLAN/DRAINAGE MAP

DRAWN BY: JRO
CHECKED BY: SS
DATE: 12/11/06

JOB # 1006385
FIGURE 6

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 7

FINAL CONTOUR MAP

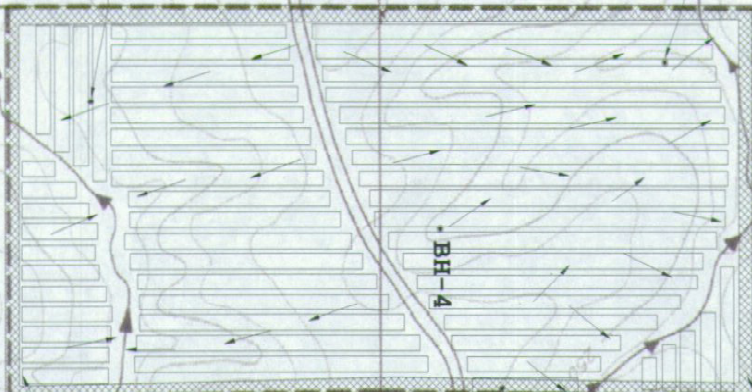
SECTION 2,
T-1-N, R-9-W

SECTION 1,
T-1-N, R-9-W

SECTION 35,
T-2-N, R-9-W
SECTION 2,
T-1-N, R-9-W

SECTION 35,
T-2-N, R-9-W

SECTION 36,
T-2-N, R-9-W



FINAL CONTOURS
AT EXISTING
NATURAL GRADE

50' WIDE
BUFFER ZONE

EXISTING
LANDFILL
RECLAIMED

BH-1

EXISTING
DRAINAGE DITCH

EXISTING
PARKING AREA
EXISTING
OFFICES

EXISTING
DRAINAGE DITCH

O'BANTON ROAD

HWY 467

SECTION 36,
T-2-N, R-9-W
SECTION 1,
T-1-N, R-9-W

DEBRIS CELL
RE-FILL TO MATCH EXISTING GRADE
(TYPICAL)

SCALE

1000'

5-9-07

N



----- APPROXIMATE SUBJECT
PROPERTY BOUNDARY
250' --- EXISTING GROUND CONTOURS
BH-1 ● BORE HOLE LOCATION
SURFACE FLOW DIRECTION

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA
PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
FINAL CONTOUR MAP

DRAWN BY: JRO JOB # 1006385

CHECKED BY: SS
DATE: 12/11/06
FIGURE 7

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 8

CROSS SECTION MAP

DEBRIS CELL
TO REMAIN OPEN
TO EXISTING DRAINAGE

FLOW

3.00'

EXISTING GROUND ELEVATION

BOTTOM OF TYPICAL CELL

PROFILE OF TYPICAL
DEBRIS CELL

EXCAVATED
FILL

15.00'

CELL

12.00'

DEBRIS CELL
REFILL TO MATCH
EXISTING GRADE

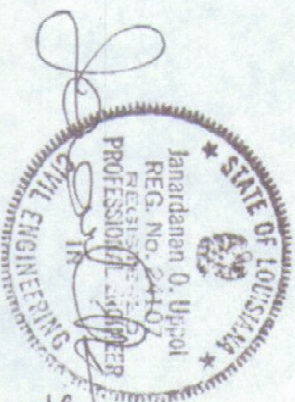
TYPICAL CROSS SECTION
OF DEBRIS CELL

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA

PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
CROSS SECTIONS

DRAWN BY: JRO JOB # 1006385
CHECKED BY: SS
DATE: 12/11/06 FIGURE 8

SPOONER & ASSOCIATES, INC.
ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING



5-9-07

FIGURE 9

1-MILE RADIUS MAP



— PROPERTY LINE
— 1 MILE RADIUS

N31° 6' 7.2"
W93° 14' 41.9"

0 1 MILE
SCALE

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA

PROPOSED TYPE III LANDFILL
VERNON PARISH DISPOSAL SITE
1 MILE MAP

DRAWN BY: JRO

JOB # 1006385

CHECKED BY: SS

DATE: 12/11/06

FIGURE 9

— SPOONER & ASSOCIATES, INC.
— ENVIRONMENTAL, GEOTECHNICAL,
& CIVIL ENGINEERING

FIGURE 10

3-MILE RADIUS MAP POPULATION PER AREA

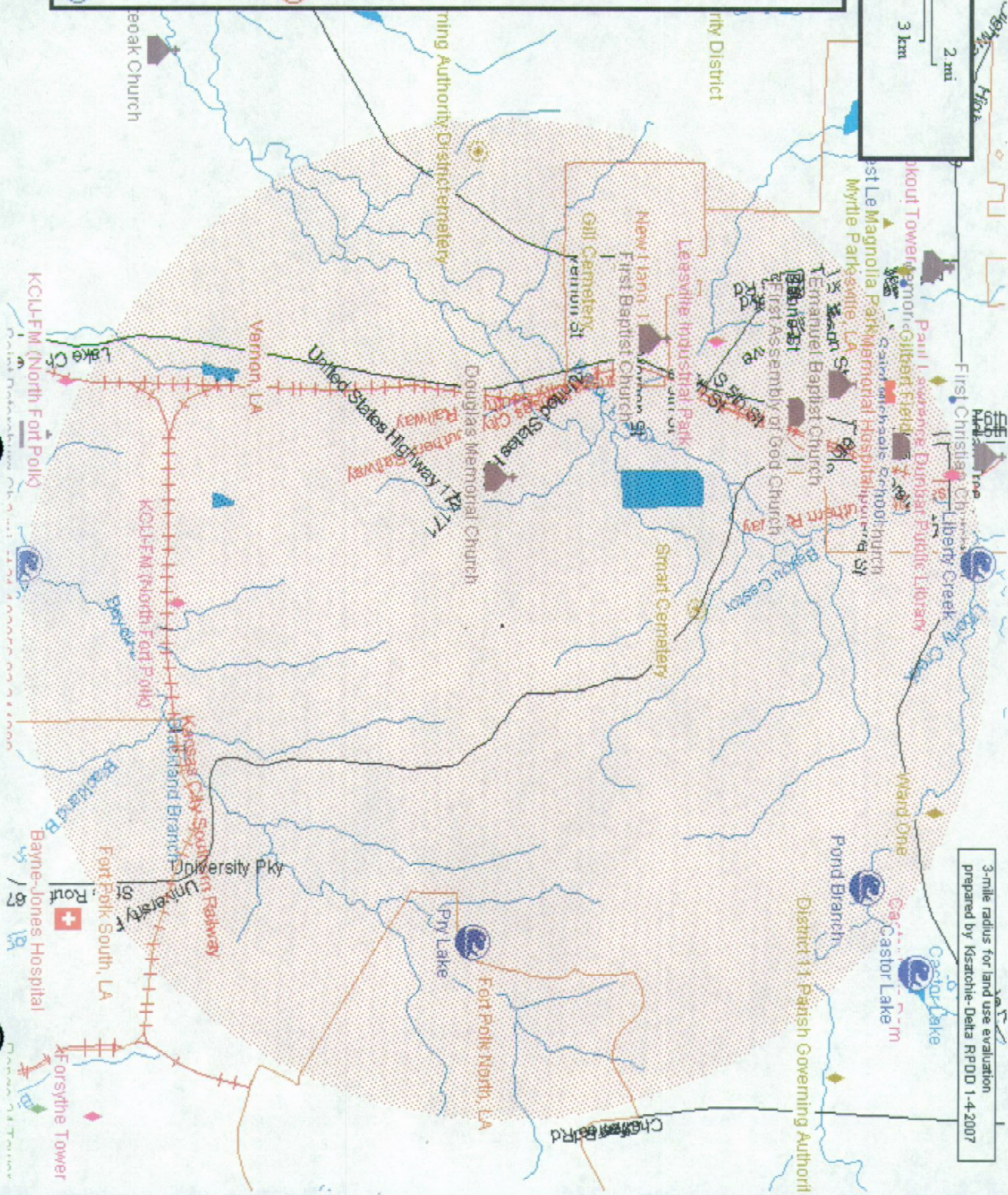
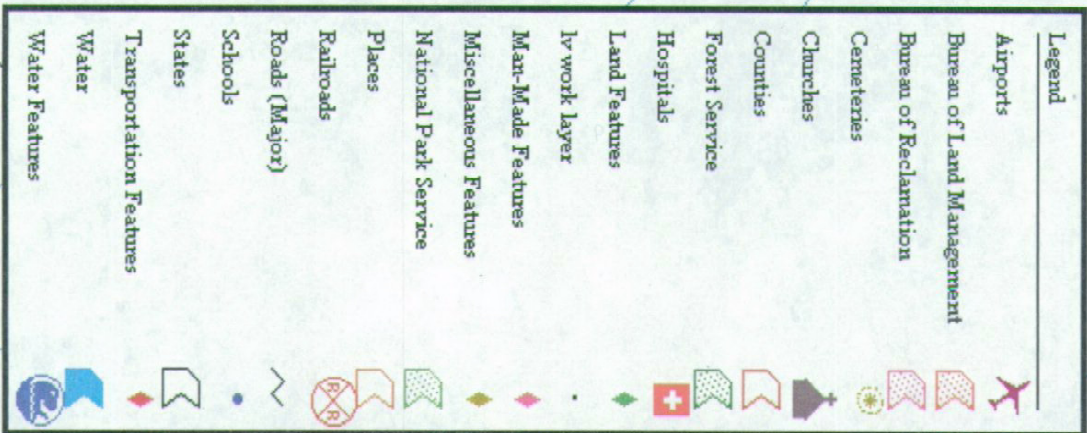
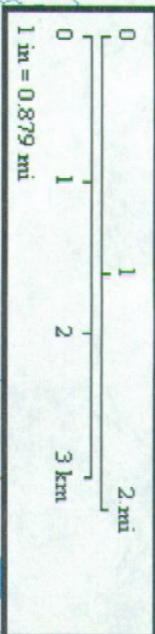
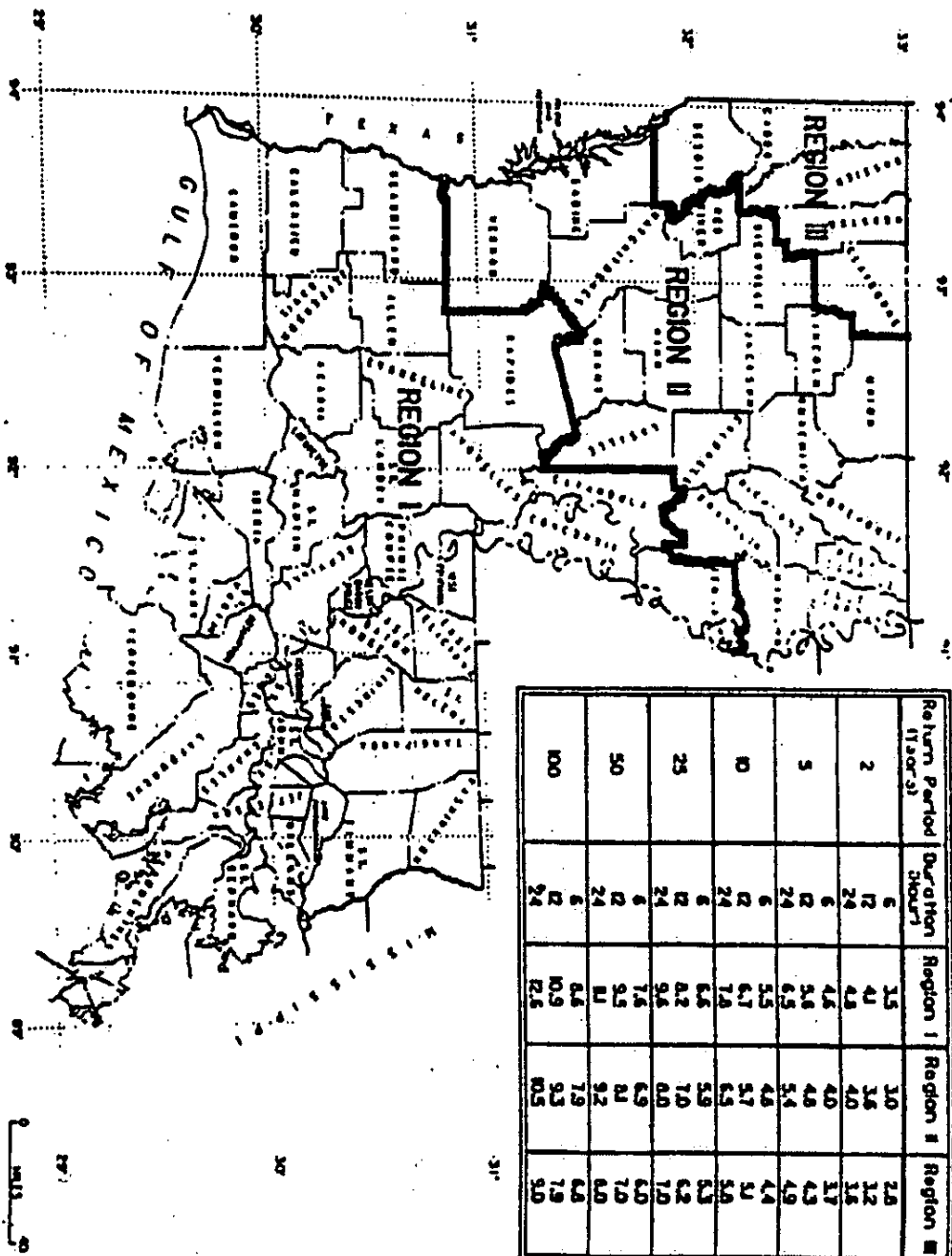


FIGURE 11

LA DOTD HYDRAULICS MANUAL FOR RAINFALL
DEPTH

Return Period (Years)	Duration (Hours)	Region I	Region II	Region III
2	6	3.5	3.0	2.8
	12	4.1	3.6	3.2
	24	4.8	4.0	3.6
5	6	4.6	4.0	3.7
	12	5.6	4.8	4.3
	24	6.5	5.4	4.9
10	6	5.5	4.8	4.4
	12	6.7	5.7	5.1
	24	7.8	6.3	5.8
25	6	6.6	5.9	5.3
	12	8.2	7.0	6.2
	24	9.6	8.0	7.0
50	6	7.6	6.9	6.0
	12	9.5	8.1	7.0
	24	11	9.2	8.0
100	6	8.6	7.9	6.8
	12	10.9	9.3	7.9
	24	12.6	10.5	9.0



RAINFALL DEPTH (INCHES) FOR VARIOUS PRECIPITATION REGIONS
 Taken from
 LA. Department of Transportation and Development's
 Hydraulics Manual Dated 1987

APPENDIX A

**LA DOTD LETTER REGARDING TRAFFIC VOLUMES
AND LOADS**



KATHLEEN BABINEAUX BLANCO
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. BOX 5945
ALEXANDRIA, LOUISIANA 71307-5945
Phone (318) 561-5105 Fax (318) 561-5288



JOHNNY B. BRADBERRY
SECRETARY

January 11, 2007

Mr. Scott Spooner
Project Manager
Spooner and Associates, Inc.
P.O. Box 12685
Lake Charles, Louisiana 70612

SUBJECT: Vernon Parish Landfill

Dear Mr. Spooner:

I have reviewed the information you have provided relative to the impact of the referenced landfill on State Route La 467. You state that the landfill will generate a total traffic volume of ten to twenty, fourteen (14) yard dump trucks per day. It is my opinion that the ten to twenty, fourteen (14) yard dump trucks you describe, legally loaded, will not have an adverse impact on traffic or roadway.

If you have any questions, or need additional information, I can be reached at 318-561-5105.

Sincerely,

Chris Roussel, P.E.
District Traffic Operations Engineer

CER/lgd

cc: ☐ Wayne Marchand
☐ District Files

APPENDIX B

LOUISIANA DEPARTMENT OF CULTURE LETTER

SPOONER & Associates, Inc.

Environmental & Geotechnical Services

November 11, 2006

Secretary
Department of Culture, Recreation and Tourism
State of Louisiana
P.O. Box 94361
Baton Rouge, LA 70804
Attn: Ms. Angele Davis

Date: 12-20-06

No known archaeological sites or historic properties will be affected by this undertaking. This effect determination could change should new information come to our attention.

Pam Breaux: Pam Breaux
State Historic Preservation Officer

RE: Vernon Parish Construction/Demolition Debris/Woodwaste Landfill
Vernon Parish

Dear Ms. Davis:

Spooner and Associates Inc. is in the process of preparing a Type III landfill permit application for the above referenced site. Part of the application requires correspondence from appropriate agencies substantiating the presence of any State Parks and other sensitive ecological areas within 1,000 feet of the facility.

The site referenced above is located approximately 2 1/2 miles southeast of Leesville on state Highway 467. Further, the site is located in the S1/2SW1/4 of Section 36, Township 2 North, Range 9 West and the NW1/4NW1/4 of Section 1, Township 1 North, Range 9 West. Attached is an area map indicating the site location.

Please provide written correspondence addressing these items as they pertain to the referenced facility. Since the Louisiana Department of Environmental Quality has given a short timeframe to acquire this information, your timely response will be most appreciated.

Thank you for your assistance. If you have any questions, please call me at (337) 855-4517.

Sincerely,

Scott Spooner
Scott Spooner
Project Manager

NOV 28 2006

P.O. Box 12685 Lake Charles, LA 70612

(337) 855-4517 office
(866) 405-6724 fax

APPENDIX C

WILDLIFE AND FISHERIES LETTER REGARDING
WILDLIFE MANAGEMENT

**State of Louisiana****KATHLEEN BABINEAUX BLANCO**
GOVERNORDEPARTMENT OF WILDLIFE & FISHERIES
POST OFFICE BOX 98000
BATON ROUGE, LA 70898-9000
(225) 765-2800**BRYANT O. HAMMETT, JR.**
SECRETARY

Date January 8, 2007

Name Scott Spooner

Company Spooner & Associates

Street Address P.O. Box 12685

City, State, Zip Lake Charles, LA 70612

Project Vernon Parish Construction/ Demolition Debris/ Woodwaste Landfill Vernon Parish

Invoice Number 07010801

Personnel of the Habitat Section of the Fur and Refuge Division have reviewed the preliminary data for the captioned project.

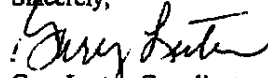
The LNHP database indicates that the Bachman's sparrow (*Aimophila aestivalis*) is within one mile of the proposed project. This species is considered rare in Louisiana and holds a state rank of S3. This is a small ground-nesting sparrow that is endemic to the southeastern United States and a permanent resident in Louisiana. The Bachman's sparrow is most common in longleaf pine (*Pinus palustris*) savannas, which are characterized by an open overstory and a ground cover of perennial grasses and forbs. Important factors contributing to the decline of this species includes conversion of longleaf pine stands to plantations of fast-growing pines, shortage of newly abandoned farmland, and urbanization. Timber management practices that produce suitable habitat for red-cockaded woodpeckers (*Picoides borealis*) also provide habitat for Bachman's sparrows. If you have any questions or need additional information, please contact Beau Gregory at 225-765-2820.

After careful review of our database, no other impacts to rare, threatened, or endangered species or critical habitats are anticipated for the proposed project. No state or federal parks, wildlife refuges, scenic streams, or wildlife management areas are known at the specified site within Louisiana's boundaries.

The Louisiana Natural Heritage Program (LNHP) has compiled data on rare, endangered, or otherwise significant plant and animal species, plant communities, and other natural features throughout the state of Louisiana. Heritage reports summarize the existing information known at the time of the request regarding the location in question. The quantity and quality of data collected by the LNHP are dependent on the research and observations of many individuals. In most cases, this information is not the result of comprehensive or site-specific field surveys; many natural areas in Louisiana have not been surveyed. This report does not address the occurrence of wetlands at the site in question. Heritage reports should not be considered final statements on the biological elements or areas being considered, nor should they be substituted for on-site surveys required for environmental assessments. LNHP requires that this office be acknowledged in all reports as the

source of all data provided here. If at any time Heritage tracked species are encountered within the project area, please contact the LNHP Data Manager at 225-765-2643. If you have any questions, or need additional information, please call 225-765-2357.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gary Lester".

Gary Lester, Coordinator
Natural Heritage Program

APPENDIX D

LOG OF VISUAL CLASSIFICATION FROM PIT WALL AND BORE HOLES

SPOONER & Associates, Inc.

P.O. Box 12685 Lake Charles, La 70612
(318) 725-6352

Drill Hole Log

Project Number: 96-119-2				Project Name: Vernon Parish				
Boring No: BH-01				Page 1 of 1				
Elevation:		Depth: 28 ft. Date/Time: 10/10/96		Date Started: 10/10/96				
Geologist: Scott Spooner		Depth: Date/Time:		Date Completed: 10/10/96				
Depth	Soil Symbol	Sample Type	OVM HNu Reading	Recov.	Description	USCS Symbol	TSF	Remarks
0-4 in		Geoprobe		4 ft	Top soil.			No groundwater encountered
4"-4 ft		"		4 ft	Stiff red gray clay with fine sand increasing slightly at 4 ft. Many orange mottles.			
4-8 ft		"		4 ft	Very stiff gray clay with very few small orange mottles. Begins to grade into softer clay at bottom of sample.			
4-8 ft		"		4 ft	Very stiff gray clay with very few dark gray mottles. Last 1/2 inch grading into a fine sandy clay.			
12-16ft		"		4 ft	Slightly fine sandy stiff gray clay with very few gray mottles.			
16-24ft		"		8 ft	Stiff gray clay.			
Notes: BH-01 located on north edge of Obannion road just below small powerline.								

SPOONER & Associates, Inc.

P.O. Box 12685 Lake Charles, La 70612
(318) 725-6352

Drill Hole Log

Project Number: 96-119-2		Project Name: Vernon Parish Landfill Permit Modification							
Boring No: BH-02						Page 1 of 1			
Elevation:		Depth: 18 ft. Date/Time: 10/10/96				Date Started: 10/10/96			
Geologist: Scott Spooner		Depth:				Date/Time:		Date Completed: 10/10/96	
Depth	Soil Symbol	Sample Type	OVM HNu Reading	Recov.	Description	USCS Symbol	TSF	Remarks	
0-4 ft		Geoprobe		4 ft	Stiff gray clay with bright orange mottles. Clay shows lumpy nodules structure & rootlets.			No groundwater encountered.	
4-6.5 ft		"		4 ft	Stiff red gray clay with few orange mottles.				
6.5-7 ft		"		.5 ft	Soft red gray slight fine sandy clay with many fine roots.				
7-8 ft		"		1 ft	Stiff gray clay with very few orange mottles.				
8-12 ft		"		4 ft	Slightly fine sandy gray clay.				
12-16 ft		"		4 ft	Very stiff gray/tan clay with black staining on joint surfaces.				
16-20 ft		"		4 ft	Very stiff gray clay similar to above.				
20-24 ft		"		4 ft	Stiff gray red clay slight sand				

SPOONER & Associates, Inc.

P.O. Box 12685 Lake Charles, La 70612
(318) 725-6352

Drill Hole Log

Project Number: 96-119-2				Project Name: Vernon Parish Landfill Permit Modification				
Boring No: BH-03						Page 1 of 1		
Elevation:		Depth: 18 ft. Date/Time: 10/10/96				Date Started: 10/10/96		
Geologist: Scott Spooner		Depth:				Date Completed: 10/10/96		
Depth	Soil Symbol	Sample Type	OVM HNu Reading	Recov.	Description	USCS Synbol	TSF	Remarks
0-4 ft		Geoprobe		4 ft	Very stiff gray clay with large bright orange mottles and many roots. 1 inch section with brown & red color.			No groundwater encountered.
4-8 ft		"		4 ft	Stiff red gray clay with few orange mottles.			
8-12 ft		"		4 ft	Stiff gray slight fine sandy clay with many fine roots.			
12-16 ft		"		4 ft	Stiff gray clay with very few orange mottles.			
16-20 ft		"		4 ft	Very stiff gray clay.			
20-24 ft		"		4 ft	Reddish tan gray clay. Slight sand			
24-28 ft		"		4 ft	Tan gray sandy clay			
Notes: BH-03 location east of BH-02 about 175 feet.								

P.O. Box 12685 Lake Charles, La 70612
(318) 725-6352

Drill Hole Log

Project Number: 96-119-2		Project Name: Vernon Parish Landfill Permit Modification	
Boring No: BH-04		Page 1 of 1	
Elevation:	Depth: 18 ft. Date/Time: 10/10/96	Date Started: 10/10/96	
Geologist: Scott Spooner	Depth: Date/Time:	Date Completed: 10/10/96	

Depth	Soil Symbol	Sample Type	OVM HNu Reading	Recov.	Description	USCS Symbol	TSF	Remarks
0-4 ft		Geoprobe		4 ft	Stiff orange gray clay moist over entire sample length with many orange mottles and many roots.			No groundwater encountered.
4-8 ft		"		4 ft	Soft, very moist red gray clay.			
8-12 ft		"		4 ft	Very stiff gray clay with dark orange mottles. Last 1 foot, mottles were very faint and few.			
12-16 ft		"		4 ft	Very stiff slightly sandy gray clay with very few, faint orange mottles.			
16-20 ft		"		4 ft	Very stiff gray clay.			
20-24 ft		"		4 ft	Gray tan clay with slight sand			

APPENDIX E

RESULTS OF GEOTECHNICAL EVALUATION

Vernon Parish Construction/Demolition Debris Landfill
Laboratory Test Results

Sampled April 9, 2001

Depth	Hole 1		Hole 2		Hole 3		Hole 4	
	Description	Soil Classification	Description	Soil Classification	Description	Soil Classification	Description	Soil Classification
0	old road bed	NA	Organic topsoil	Pt	Organic topsoil	Pt	Organic topsoil	Pt
0 to 2	red gray clay	CH	organic topsoil/ light gray clay	CH	organic topsoil/ red gray clay	CH	organic topsoil/ red gray clay	CH
2 to 4	red gray clay	CH	red gray clay	CH	red gray clay	CH	red gray clay	CH
4 to 6	red gray sandy clay	CL	reddish tan/gray clay	CH	red gray clay	CH	light red gray clay	CH
6 to 8	light gray clay	CL	reddish tan/gray clay	CH	reddish gray clay	CH	light gray clay	CH
8 to 10	dark gray sandy clay	CL	reddish tan/gray clay	CH	light gray sandy clay	CL	light tan sand clay	CL
13 to 15	gray sandy clay	CL	light gray clay	CH	light gray sandy clay	CL	tree root/gray orange clay	CH
18 to 20	tan/light gray sandy clay	CL	light gray clay/sand at bottom	CH/SC	light gray/tan sandy clay	CL	light gray sandy clay	CL
22 to 24	light gray clay	CL	light gray clayey sand	SC	light gray/light tan clayey sand	CL	light gray red sandy clay	CL

Soil Description

CH	Inorganic clays of high plasticity, fat clays
CL	Inorganic clays of low to medium plasticity, sandy clays, silty clays, lean clays
SC	Clayey sands, sand-clay mixtures
SM	Silty sands, sand-clay mixtures
ML	Inorganic silts, very fine sands, rock flour, silty or clayey fine sands

APPENDIX F
CERTIFICATIONS

Certification of Preparer

"I certify under penalty of law that I have personally examined and I am familiar with the information submitted in this permit application and that the facility as described in the permit application meets the requirements of the Solid Waste Rules and Regulations. I am aware that there are significant penalties for knowingly submitting false information, including the possibility of fine and imprisonment."



Scott Spooner

Project Manager
Spooner & Associates, Inc.

APPENDIX G

**COPY OF DOCUMENT TO BE FILED WITH PARISH
RECORDKEEPER**

FINAL CLOSURE NOTICE OF SOLID WASTE FACILITY

DOCUMENT TO BE FILED IN THE PARISH RECORDS UPON FINAL CLOSURE OF
WASTE DISPOSAL FACILITY

Vernon Parish Police Jury, Leesville, Louisiana, hereby notifies the public that the following described property was used for the disposal of construction and demolition solid waste. This site was closed on _____, in accordance with the Louisiana Administrative Code Title 33, Part VII. Inquiries regarding the contents of Vernon Parish Landfill may be directed to Mr. Jim Williams, Post Office Box 1548, Leesville, LA 71496,

Property Description

The Vernon Parish Landfill is situated approximately 6.1 miles north of LA Highway 10 on Highway 467, located in Section 1, Township 1N, Range 9W, in Vernon Parish.

Signature of Person Filing Parish Record

Typed Name and Title of Person Filing Parish Record

Date

(A true copy of this document certified by the parish clerk of court must
be sent to the Solid Waste Division, Post Office Box 82178,
Baton Rouge, Louisiana 7088-2178)

APPENDIX H

DOCUMENTATION OF LIABILITY COVERAGE

B. Appendix B

SOLID WASTE FACILITY
CERTIFICATE OF LIABILITY INSURANCE

Secretary
Louisiana Department of Environmental Quality
Post Office Box 4313
Baton Rouge, Louisiana 70821-4313

Attention: Office of Environmental Services,
Waste Permits Division

RE: Vernon Parish Construction/Demolition Debris Landfill
AJ #52141


Dear Sir:

1. Everest Indemnity Insurance Company, the "insurer," of 477 Martinsville Rd., Liberty Corner, NJ, hereby certifies that it has issued liability insurance covering bodily injury and property damage to Vernon Parish Police Jury Landfill, the "insured," of 3440 Obanion Road, Leesville, LA, in connection with the insured's obligation to demonstrate financial responsibility under LAC 33:VII.1301. The coverage applies at Vernon Parish Police Jury Landfill, 3440 Obanion Road, Leesville, LA, Agency Interest # 52141, site identification # D-115-3214, Facility Permit # _____, at 3440 Obanion Road, Leesville, LA, for sudden and accidental occurrences. The limits of liability are \$1,000,000 per each occurrence and \$1,000,000 annual aggregate, per site, exclusive of legal-defense costs. The coverage is provided under policy number 4000001745-071 issued on 10/4/07. The effective date of said policy is 10/4/07.

2. The insurer further certifies the following with respect to the insurance described in Paragraph 1:

- (a). Bankruptcy or insolvency of the insured shall not relieve the insurer of its obligations under the policy.
- (b). The insurer is liable for the payment of amounts within any deductible applicable to the policy, with a right of reimbursement by the insured for any such payment made by the insurer. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated, as specified in LAC 33:VII.1301.B.2, 3, or 4.
- (c). Whenever requested by the administrative authority, the insurer agrees to furnish to him a signed duplicate original of the policy and all endorsements.
- (d). Cancellation of the insurance, whether by the insurer or the insured, will be effective only upon written notice and upon lapse of 60 days after a copy of such written notice is received by the administrative authority.
- (e). Any other termination of the insurance will be effective only upon written notice and upon lapse of 30 days after a copy of such written notice is received by the administrative authority.

3. I hereby certify that the wording of this certificate is identical to the wording specified in LAC 33:VII.1399. Appendix B as such regulations were constituted on the date first written above, and that the insurer is licensed to transact the business of insurance, or eligible to provide insurance as an excess or surplus lines insurer, in one or more states, and is admitted, authorized, or eligible to conduct insurance business in the state of Louisiana.


Christina L. Holmes
President, National Environmental Coverage Corp.
30 Ramland Rd., Orangeburg, NY

APPENDIX I

LPDES MULTI-SECTOR GENERAL PERMIT



State of Louisiana
Department of Environmental Quality



KATHLEEN BABINEAUX BLANCO
GOVERNOR

MAR 08 2004

MIKE D. McDANIEL, Ph.D.
SECRETARY

CERTIFIED MAIL 7002 0460 0002 6055 5352
RETURN RECEIPT REQUESTED

AI No: 52141

Mr. Ray Pynes, President
Vernon Parish Police Jury
P. O. Box 1548
Leesville, LA 71446

RE: Louisiana Pollutant Discharge Elimination System (LPDES) General Permit for Construction/Demolition Debris and Woodwaste Landfills LAG780014

Dear Mr. Pynes:

The Office of Environmental Services (Office) has received and reviewed your application of November 7, 2002, for a discharge permit for your Construction/Demolition Debris and Woodwaste Landfill located on 3440 O'Banion Road, Leesville, LA, Vernon Parish. This Office has received no comments from the public notice dated January 6, 2004, requesting coverage under General Permit LAG 780000. This facility has been determined eligible for coverage under our general permitting system. Therefore, pursuant to the Louisiana Environmental Quality Act (LA R.S. 30:2001, *et seq.*), the attached Louisiana Pollutant Discharge Elimination System general permit number LAG780014 has been issued authorizing

Vernon Parish Police Jury
Vernon Parish Landfill
P. O. Box 1548
Leesville, LA 71446
Telephone Number (318) 238-0324

to discharge contact stormwater runoff from Outfall(s) 001& 002 by an unnamed ditch, thence into Big Branch, thence into Cypress Creek. Please read the entire permit very carefully to ensure that you thoroughly understand the conditions of the permit. Any future correspondence on this permit should reference the above listed AI number, as well as your permit number.

Your facility will be assessed an Annual Maintenance and Surveillance Fee in the amount of \$660 00. This Office will invoice annually for this fee based upon the state's fiscal year (July 1 through June 30). Invoices for permits issued from July 1 to December 31 will initially be sent in January, after which the permittee will be invoiced every July. Invoices for permits issued from January 1 to June 30 will be sent every July.



OFFICE OF ENVIRONMENTAL SERVICES • P.O. BOX 4313 • BATON ROUGE, LOUISIANA 70821-4313

AN EQUAL OPPORTUNITY EMPLOYER



Vernon Parish Police Jury
Vernon Parish Landfill
RE: IAG780014/AI 52141
Page 2

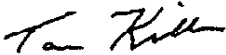
In accordance with Part I, Section C, monitoring results shall be reported on a Discharge Monitoring Report (DMR) per the schedule specified. A copy of the form to be used is attached. Copies of DMRs and all other correspondence should be sent to the Enforcement Division of the Office of Environmental Compliance and the LDEQ Southwest Regional Office at the addresses indicated in Part I of this permit. Attached is Appendix A, which lists each discharge number, description and location of the discharge point (outfall), and the final effluent limitations and monitoring requirements.

For all sanitary treatment plants, the plans and specifications must be approved by the Department of Health and Hospitals, Office of Public Health, 6867 Bluebonnet Rd., Box 7, Baton Rouge, Louisiana 70810, (225) 765-5042.

Please be advised that according to LA R.S. 48:385 any direct discharge to a state highway ditch, cross ditch, or right-of-way shall require approval from the Louisiana Department of Transportation and Development, P.O. Box 94245, Baton Rouge, Louisiana 70804, (225) 379-1509, and from the Department of Health and Hospitals, Office of Public Health, 6867 Bluebonnet Rd., Box 3, Baton Rouge, Louisiana 70810, (225) 765-5044.

If you have any questions about the issuance of a general permit for this facility, please contact Paula M. Roberts at the address on the first page of this letter or telephone (225) 219-0478.

Sincerely,



Tom Killeen, Environmental Scientist Manager
Level 2 - Minor Industrial & Municipal Permits

pmr

Attachments: Appendix A, DMR, statement of basis, Permit Parts I, II, and III

c: Cover letter, Appendix A, and statement of basis

c: Cover letter

Paula M. Roberts, ES
Permits Division

Mr. William H. Temple, Chief
Engineer
Department of Transportation and
Development

c: Cover letter, and all attachments:

MO-W

Gayle Denino
Office of Management and Finance

c: Cover letter and Appendix A

Permit Compliance Unit
Office of Environmental Compliance

APPENDIX J

LOUISIANA RESOURCE RECOVERY AND
DEVELOPMENT AUTHORITY (LRRDA) LETTER

{THIS ORGANIZATION NO LONGER EXISTS}

APPENDIX K

AFFIDAVIT OF PUBLICATION

CAPITAL CITY PRESS

Publisher of
THE ADVOCATE

PROOF OF PUBLICATION

The hereto attached notice was published in THE ADVOCATE, a daily newspaper of general circulation published in Baton Rouge, Louisiana, and the official Journal of the State of Louisiana, the City of Baton Rouge, and the Parish of East Baton Rouge, in the following issues:

01/17/07



Susan A. Bush, Public Notices Clerk

Sworn and subscribed before me by the person whose signature appears above:

January 17, 2007



Pegen Singley, Notary Public, #66565
My Commission Expires: Indefinite
Baton Rouge, Louisiana

Intent To Submit Permit Application

Vernon Parish Police Jury Construction/ Demolition Debris Landfill

J.L. Obanion Road, Vernon Parish, Louisiana

Notice is hereby given that Vernon Parish Police Jury does intend to submit to the Department of Environmental Quality, Office of Environmental Services, Water and Waste Permits Division, an application for a permit to operate a Construction/Demolition Debris Landfill in Vernon Parish, Range 9W, Township 1N, Section 1, which is approximately 2.3 miles southeast of Leesville off of LA Highway 467.

Comments concerning the facility may be filed with the secretary of the Louisiana Department of Environmental Quality at the following address:

Louisiana Department of Environmental Quality
Office of Environmental Services
Water and Waste Permits Division
Post Office Box 4313
Baton Rouge, Louisiana 70821-4313

3542245-Jan 17-11

SPOONER & ASSOCIATES, INC
SCOTT SPOONER
PO BOX 12885
LAKE CHARLES

LA 70612

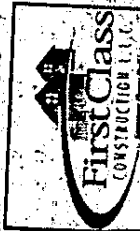
3542245

337-348-6309
after 5 pm.

Home for sale, 2400
sq. ft., 3/2, 24 x 36
shop included, 215
Dedra Ln., quarter mile
from bypass, \$218,000.
call 482-5530 or
318-447-8746

House for sale: 3 bdrm.
1 1/2 bth, everything
new, flooring, cabinets,
doors, a/c, must see,
located in Deridder,
\$68,000 337-348-6750
or 337-462-6245

House for sale: 3 bdrm.
1 1/2 bth, with garage
and fenced in backyard
located in New Llano
must see \$65,000 call
337-348-6750 or
337-462-6245



NEW HOMES
3 Subdivisions to

ONE 2001 JEEP GRAND
CHEROKEE
VIN: 1J4GX4891C018918
MUNICIPALLY KNOWN AS 110
KIMBERLY DRIVE,
LEESVILLE, LA 71448

SAID PROPERTY TO BE SOLD
AS BELONGING TO THE
ABOVE DEFENDANTS TO
SATISFY THIS WRIT TOGETHER
WITH ATTORNEY'S FEES,
INTEREST AND ALL COSTS
OF SUIT.

JOHN S. CRAFT
SHERIFF & EX-OFFICIO TAX
COLLECTOR
VERNON PARISH, LOUISIANA
PUBLISHED IN THE
LEESVILLE DAILY LEADER
ON JANUARY 19, 2007, L2678.
ON DECEMBER 22, 2006 AND
ON DECEMBER 22, 2006
AND JANUARY 19, 2007, L2673.
JOHN S. CRAFT
SHERIFF & EX-OFFICIO TAX
COLLECTOR
VERNON PARISH, LOUISIANA
PUBLISHED IN THE
LEESVILLE DAILY LEADER
ON DECEMBER 22, 2006 AND
ON DECEMBER 22, 2006
AND JANUARY 19, 2007, L2673.

Instant To Submit Permit Application
Vernon Parish Police Jury Construction/Demolition Debris Landfill
J.L. Obandon Road, Vernon Parish, Louisiana

Notice is hereby given that Vernon Parish Police Jury does intend to submit to the
Department of Environmental Quality, Office of Environmental Services, Water and Waste Permit
Division, an application for a permit to operate a Construction/Demolition Debris Landfill in Vernon
Parish, Range 6W, Township 1N, Section 1, which is approximately 2.3 miles southeast of
Leesville off of LA Highway 467.

Comments concerning the facility may be filed with the secretary of the Louisiana
Department of Environmental Quality at the following address:
Louisiana Department of Environmental Quality
Office of Environmental Services
Water and Waste Permits Division
Post Office Box 4313
Baton Rouge, Louisiana 70821-4313

PUBLISHED IN THE LEESVILLE DAILY LEADER ON JANUARY 19, 2007, L2744.

Public Sale
Saturday, February 3, 2007 @ 9:00 am
12558 Lake Charles Hwy.
Leesville, LA 71448

vin: 1J4GX4891C018918
bulletin 6112

APPENDIX L

VERNON PARISH TRAFFIC LETTER



POLICE JURY OF VERNON PARISH

P. O. BOX 1548 • LEESVILLE, LOUISIANA 71446 • PHONE (337) 238-0324 • FAX (337) 238-0240 • 1-800-330-0995
ESTABLISHED 1871

RAY PYNES
PRESIDENT

CURTIS CLAY
VICE-PRESIDENT

RHONDA M. PLUMMER
SECRETARY / TREASURER

November 20, 2006

MEMBERS:

DISTRICT 1
JAMES B. TUCK

DISTRICT 2
HOWARD "PETE" DOWDEN

DISTRICT 3
TOMMY L. McMAHON

DISTRICT 4
JACKIE L. GRIMES

DISTRICT 5
JIMMY L. JAMES

DISTRICT 6
HOUSTON A. BURNS

DISTRICT 7
REID WEEKS

DISTRICT 8
MELVIN HAYMON

DISTRICT 9
SAM B. FULTON, JR.

DISTRICT 10
CURTIS L. CLAY

DISTRICT 11
JOHN HAMILTON

DISTRICT 12
RAY PYNES

Spooner & Associates, Inc.
P.O. Box 12685
Lake Charles, LA 70612

Attn: Scott Spooner

RE: Vernon Parish Construction/Demolition Debris/Woodwaste Landfill

Dear Mr. Spooner:

This letter is in response to your letter dated 11/14/06 in reference to J.L. O'Banion Rd. that provides access to the above referenced project.

J.L. O'Banion Rd. would not be adversely affected by the traffic volumes or vehicular loads created by the proposed solid waste facility.

If I can be of further service to you please feel free to call me at 337-239-9933.

Sincerely,

Carlton McKee
Parish Road Manager

APPENDIX M

ARMY CORPS WETLAND LETTER



DEPARTMENT OF THE ARMY
GALVESTON DISTRICT, CORPS OF ENGINEERS
P.O. BOX 1229
GALVESTON, TEXAS 77553-1229

July 5, 2002

REPLY TO
ATTENTION OF:

Compliance Section

SUBJECT: D-13245; Jurisdictional Determination, Vernon Police Jury,
Construction/Demolition Debris/Wood-waste Landfill, Vernon Parish, Louisiana.

Mr. Tom Couste
Project Engineer
Spooner & Associates, Inc.
P.O. Box 12685
Lake Charles, Louisiana 70612

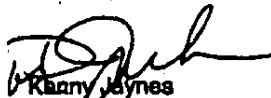
Dear Mr. Couste:

Based on a desk review conducted on June 19, 2002, we determined that the proposed project referenced in your April 2, 2002 request contains waters of the United States, specifically two unnamed tributaries to Castor Bayou. Therefore, a Department of the Army permit will be required prior to the deposition or redistribution of dredged or fill material into the tributaries at the project site. No wetlands that meet the required criteria of the 1987 Corps Wetland Delineation Manual are present on the approximately 123-acre site. The site is located between U.S. Highway 171 and State Highway 467 approximately 3.5 miles south of the town of Leesville in Vernon Parish, Louisiana.

This determination has been conducted to identify the limits of the Corps Clean Water Act jurisdiction for the particular site identified in this request. This determination may not be valid for the wetland conservation provisions of the Food Security Act of 1985, as amended. If you or your tenant are USDA program participants, or anticipate participation in USDA programs, you should request a certified wetland determination from the local office of the Natural Resources Conservation Service prior to starting work.

This preliminary jurisdictional determination, based on review of recent maps, aerial photography, soils data, and the information provided with your request, is valid for 5 years from the date of this letter unless new information warrants a revision of the determination prior to the expiration date. Please reference determination file number D-13245 in future correspondence pertaining to this subject. The enclosed sheets provide information regarding the administrative appeal process. If you have any questions concerning this determination or possible appeal of this determination, please contact Mr. Ben Boren at the letterhead address or by telephone at 409-766-6347.

Sincerely,


Kerry Jaynes
North Unit Leader

Enclosure

APPENDIX N

FIRE EMERGENCY RESPONSE

New Llano Fire Department
Chief William "Bill" Garvey
213 Stanton Street
New Llano, LA 71461
337-238-1692

December 8, 2006

Spooner & Associates, Inc.
P. O. Box 12685
Lake Charles, LA 70612

To Whom It May Concern:

RE: Vernon Parish Construction/Demolition Debris/Wood waste Landfill

This letter is to inform you that the Vernon Parish Landfill has met all of the requirements of Section 472 and 473 of the Life Safety Code of the National Fire Protection Association. If you need any further assistance please do not hesitate to contact me at (337) 238-1692.

Sincerely,


William "Bill" Garvey
New Llano Fire Chief



New Llano Fire Department

APPENDIX O

MEDICAL EMERGENCY RESPONSE



January 5, 2007

Vernon Parish Construction/Demolition Debris/Woodwaste Landfill

Scott Spooner
P.O. Box 12685
Lake Charles, LA 70612

Dear Scott Spooner,

The purpose of this letter is to inform your company that Byrd Regional Hospital is able to accept and treat patients contaminated with hazardous materials from a construction/Demolition/Woodwaste debris source. Byrd Regional Hospital will provide Emergency Medical Services upon arrival at the emergency room entrance for any person affiliated with Vernon Parish Landfill.

Sincerely,

A handwritten signature in black ink, appearing to read "John Bennett", is written over the word "Sincerely,".

John Bennett
Facility Manager

1020 Fertitta Boulevard, Leesville, Louisiana 71446
(318) 239-9041 Fax (318) 239-6541 (Hospital)
(318) 239-5360 (Admin.)

APPENDIX P
DEED OF PROPERTY

STATE OF LOUISIANA

PARISH OF DEAUVREDEED

KNOW ALL MEN BY THESE PRESENTS, THAT:

BOISE CASCADE CORPORATION, a Delaware corporation, with address of P. O. Box 1000, DeRidder, Louisiana 70634, appearing and acting herein by and through DONALD F. SMITH, its duly authorized Agent;

in consideration of NINE THOUSAND AND NO/100-----(\$9,000.00)-----DOLLARS, and other valuable consideration, receipt of which is acknowledged, does by these presents, grant, sell and convey, with full subrogation to all their rights and actions of warranty against all former owners and vendors unto:

VERNON PARISH POLICE JURY, a body politic of the State of Louisiana, domiciled in Leesville, Vernon Parish, Louisiana, with mailing address of P. O. Box 1548, Leesville, Louisiana 71446;

the following described real property, situated in the Parish of Vernon, State of Louisiana, to-wit:

A 10.00 acre tract of land located in the Southeast Quarter of the Southwest Quarter (SE/4 of SW/4) of Section Thirty-six (36), Township Two (2) North, Range Nine (9) West, Vernon Parish, Louisiana, more particularly described as follows:

Beginning at the Northeast (NE) corner of the said SE/4 of SW/4; thence N 89° 55' W along the North line of said SE/4 of SW/4 1089.0 feet; thence S 0° 23' E 400.0 feet; thence S 89° 55' E 1089.0 feet to a point on the East line of said SE/4 of SW/4; thence N 0° 23' W along said East line 400.0 feet to the Place of Beginning (P.O.B.), containing 10.00 acres, more or less, and as is more particularly shown on a plat of survey by Charles C. Wise, R.L.S., dated 21 August 1986, a copy of which is attached hereto and made a part hereof.

This transfer and conveyance is made and accepted subject to all highways, easements, rights-of-way, servitudes, leases, encumbrances and other contracts, filed of record and/or existing, affecting the above-described property.

This transfer and conveyance is further made and accepted subject to: (1) Paid-up Oil, Gas and Mineral Lease, by and between Boise Southern Company (Lessor) and Sonat Minerals Leasing Inc. (Lessee), dated 1 December 1984, and filed of record in Vernon Parish, Louisiana on 3 December 1984, under Registry No. 423840; (2) Conveyance of Louisiana Oil and Gas Rights, by and between Boise Southern Company (Vendor) and Sonat Minerals Inc. (Vendee), dated 1 December 1984, and filed of record in Vernon Parish, Louisiana on 3 December 1984, under Registry No. 423843; (3) Hydrocarbons Storage Servitude Agreement, by and between Boise Southern Company (Grantor) and Sonat Minerals Leasing Inc. (Grantee), dated 1 December 1984, and filed of record in Vernon Parish, Louisiana on 3 December 1984, under Registry No. 423844; and (4) Interruption of Prescription by Acknowledgement, by and between Boise Southern Company, et al (Vendors) and Sonat Minerals Inc. (Vendee), dated 7 October 1985, and filed of record in Vernon Parish, Louisiana on 30 October 1985, under Registry No. 429521.

The Vendee, VERNON PARISH POLICE JURY, establishes and the Vendor, BOISE CASCADE CORPORATION, reserves for the use and benefit of the property remaining in the name of Vendor, its successors and assigns, after the sale of that portion hereinabove described, a perpetual servitude of passage, forty (40) feet in width, for a roadway, over, on and along that existing road, as is shown in RED on the plat of survey attached hereto and made a part hereof. It is agreed and understood by Vendee and Vendor that neither party will construct any fence, gate or other structure across said road, nor will either party do any other thing that would impede access over, on or along same.

All previous taxes on the lands hereinabove described and conveyed herein, including taxes for the year 1985, have been paid. Taxes for the year 1986, and all subsequent taxes, are to be paid by the Vendee. The certificate of mortgage is hereby waived by the parties.

TO HAVE AND TO HOLD the said property, subject to the reservations and exceptions aforesaid, unto the said purchaser, its heirs and assigns forever. It is understood that the warranty stated above is limited to return by the Vendor to Vendee only of the purchase price set above or such proportion thereof as may be represented by the interest in or acreage of the above described property, from which Vendee, his heirs and assigns, may be evicted and any claim for damages of any nature or any kind is hereby waived by Vendee.

IN TESTIMONY WHEREOF, BOISE CASCADE CORPORATION has caused this instrument to be executed by and through its duly authorized agent, at ~~De Ridder~~ Beauregard Parish, Louisiana, in the presence of the undersigned competent witnesses, on this the 29th day of August, 1986.

WITNESSES:

J. Ward Crowe
Richard A. Young

BOISE CASCADE CORPORATION

BY:

Donald F. Smith
Agent

STATE OF LOUISIANA :

PARISH OF BEAUREGARD :

On this the 29th day of August, 1986, before me, personally appeared DONALD F. SMITH, to me personally known, who being by me first duly sworn, did depose and say:

That he is the duly appointed agent of BOISE CASCADE CORPORATION, a Delaware corporation, and that the foregoing instrument was signed on behalf of BOISE CASCADE CORPORATION by authority of a Power of Attorney authorized by its Board of Directors, and said DONALD F. SMITH acknowledged said instrument to be the free act and deed of BOISE CASCADE CORPORATION.

Brenda N. Holken

APPENDIX Q

FACILITY OPERATIONS AND EMERGENCY PROCEDURES PLAN

Facility Operations and Emergency Procedures plan

Vernon Parish Landfill

Facility Operations

The type of waste accepted by the facility is limited to construction/demolition debris (with a maximum of 5 percent by volume of paper waste), wood waste and yard waste. The receipt of any other solid, liquid, hazardous, infectious, residential, industrial, commercial, friable asbestos or putrescible wastes is strictly prohibited and prevented. Waste enters the facility from Obanion Road off of LA State Highway 467:

The facility is manned during all hours of operation. All transport vehicles stop at the entrance to the active disposal cell to check in. Prior to acceptance of the waste for disposal it is visually inspected as it enters the facility or as it is unloaded. Landfill employees are trained to recognize and to inspect for prohibited wastes. Records are maintained of the type and quantity of each load of waste received. The weight of each load is estimated from prepared weight tables based on the type of transport vehicle (i.e. trailer, dump truck, pick-up, etc.), the estimated volume, and the type of waste (concrete, yard waste, etc.).

An on-site, unpaved temporary road is used to access the cells. Access roads are adequately drained and maintained to prevent ponding and excessive muddy conditions. Operations are employed to allow efficient movement of transport vehicles to and from active landfill cells. Transport vehicles enter the disposal areas to be offloaded. Once the waste is offloaded, the transport vehicles exit the facility by the same route as they entered. The waste is then placed at the working face and is worked to minimize the occupied volume and is compacted as additional waste is added. Trained equipment operators will be utilized for landfilling operations. Fill is added, working in a lateral direction, and is covered at least monthly with at least one foot of cover. The cover material consists of silty clays and is applied over any exposed waste at least every 30 days. The active area of the cell is kept as small as practical to minimize the amount of cover required. Soils not useful for construction work are received by the facility and stockpiled for use as cover material on site to be used as needed. During windy conditions soil cover will be utilized to prevent the blowing of lawn cuttings.

The facility will be closed in the event of equipment breakdowns, which would stop or restrict normal site operations. If conditions warrant, rental equipment will be utilized to continue site operations. If extreme inclement weather conditions exist and severe access problems are experienced, the receipt of wastes will be suspended. Access roads are adequately drained to prevent ponding and excessive muddy conditions. The perimeter area of the disposal cell is sloped to drain into the cell thus preventing the ponding of water in offloading areas. The site elevation is such that off-site drainage is away from the site. All waste received will be immediately

placed into the landfill cells. Obstructions or loose debris will be prevented or removed to minimize accidents.

All equipment will be operated as intended in a safe manner. Proper speed limits will be maintained to reduce the possibility of accidents. The equipment operator will be alert to any potentially dangerous conditions or improper actions by visitors or other individuals. The facility will have sufficient safety equipment for its operating personnel. Site visitors will not be allowed access to active disposal areas unless accompanied by site personnel. Fire extinguishers will be located on heavy equipment. Due to the nonflammable and nonexplosive nature of the received wastes, the risk of fire or explosion is significantly reduced.

Emergency Procedures plan

An adequately supplied first aid kit is available at the facility. In the event of an accident or other emergency, fire, ambulance, or other emergency response personnel will be contacted. The nearest non-volunteer fire department is 3.3 miles away and the nearest hospital is 3 miles. The telephone numbers of local contacts are available on site. Once the emergency is under control, the facility owner/operator (Reed Hays) will be contacted. The emergency contacts are as follows:

Emergency Contacts

Fire/Rescue: New Llano Fire Dept.....911
(Distance 3 miles)

Hospital: Byrd Regional Hospital911
(Distance 3.8 miles) (337) 239-9041

Medical Transport: Acadian Ambulance.....911
Ambulance Service (337) 238-3101

Training sessions on these safety procedures will be conducted at least annually for all employees working at the facility. The facility is manned during all hours of operation. Trained equipment operators will be utilized for landfilling operations.

APPENDIX R

DOCUMENTATION OF THE FINANCIAL ASSURANCE MECHANISM



POLICE JURY OF VERNON PARISH

P. O. BOX 1548 • LEESVILLE, LOUISIANA 71446 • PHONE (337) 238-0324 • FAX (337) 238-0240 • 1-800-330-0995

ESTABLISHED 1871

JAMES B. TUCK
PRESIDENT

RHONDA M. PLUMMER
SECRETARY / TREASURER

JACKIE L. GRIMES
VICE-PRESIDENT

SOLID WASTE FACILITY LETTER FROM THE CHIEF FINANCIAL OFFICER Closure and Post-Closure

Secretary
Louisiana Department of Environmental Quality
Post Office Box 4303
Baton Rouge, Louisiana 70831-4303
Attention: Office of Management and Finance, Financial Services Division

MEMBERS:

DISTRICT 1
JAMES B. TUCK

DISTRICT 2
HOWARD "PETE" DOWDEN

DISTRICT 3
TOMMY L. MCMAHON

DISTRICT 4
JACKIE L. GRIMES

DISTRICT 5
JIMMY L. JAMES

DISTRICT 6
HOUSTON A. BURNS

DISTRICT 7
JOYCE WEEKS

DISTRICT 8
MELVIN HAYMON

DISTRICT 9
SAM B. FULTON, JR.

DISTRICT 10
CURTIS L. CLAY

DISTRICT 11
JOHN HAMILTON

DISTRICT 12
RAY PYNES

Dear Sir:

I am the chief financial officer of the Vernon Parish Police Jury, P.O. Box 1548, Leesville, LA 71496. This letter is in support of this firm's use of the financial test to demonstrate financial responsibility for closure, and post-closure, as specified in "LAC 33:VII.727.A.2.

1. The firm identified above is the Vernon Parish Police Jury of the following solid waste facilities, whether in Louisiana or not, for which liability coverage is being demonstrated through the financial test specified in LAC 33:VII.727.A.2. The amount of annual aggregate liability coverage covered by the test is shown for each facility:
NONE

2. The firm identified above is the Vernon Parish Police Jury of the following solid waste facilities, whether in Louisiana or not, for which financial assurance for closure and post-closure is demonstrated through a financial test similar to that specified in LAC 33:VII.727.A.2 or other forms of self-insurance. The current closure and post-closure cost estimates covered by the test are shown for each facility:

Site Identification Number: AI # 52141

Site Name: Vernon Parish Landfill

Facility Permit Number: NA

3. This firm guarantees through a corporate guarantee similar to that specified in LAC 33:VII.727.A.2 closure and post-closure care of the following solid waste facilities, whether in Louisiana or not, of which Vernon Parish Police Jury are/is a subsidiary of this firm. The amount of annual aggregate liability coverage covered by the guarantee for each facility and/or the current cost estimates for the closure and/or post-closure care so guaranteed is shown for each facility:

NONE

4. This firm is the owner or operator of the following solid waste facilities, whether in Louisiana or not, for which financial assurance for liability coverage, closure and post-closure care is not demonstrated either to the U.S. Environmental Protection Agency or to a state through a financial test or any other financial assurance mechanism similar to those specified in LAC 33:VII.727.A.2. The current closure and or post-closure cost estimates not covered by such financial assurance are shown for each facility.

NONE

This firm is not required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed year, ended December 31, 2006.

Part B. Closure and/or Post-Closure

Alternative I		
1	Sum of current closure and/or post-closure estimate (total all cost estimates shown above)	\$58,833
2	Tangible net worth	\$55,584,783
3	Net worth	\$55,525,950
4	Current Assets	\$59,277,385
5	Current liabilities	\$3,692,602
6	The sum of net income plus depreciation, depletion, and amortization	\$4,199,491
7	Total assets in U.S. (required only if less than 90 percent of firm's assets are located in the U.S.)	\$59,325,150
		YES NO
8	Is line 2 at least \$10 million?	X
9	Is line 2 at least 6 times line 1?	X
10	Are at least 90 percent of the firm's assets located in the U.S.? If not, complete line 11.	X
11	Is line 7 at least 6 times line 1?	

I hereby certify that the wording of this letter is identical to the wording specified in LAC 33:VII.727.A.2.i.i.(a).

James B. Tuck

James B. Tuck
President
October 9, 2007

VERNON PARISH POLICE JURY
Leesville, Louisiana

Basic Financial Statements
(Primary Government)
and Independent Auditor's Reports
As of and for the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended
December 31, 2005)

VERNON PARISH POLICE JURY
Leesville, Louisiana

Basic Financial Statements
(Primary Government)
and Independent Auditor's Reports
As of and for the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended
December 31, 2005)

C O N T E N T S

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VERNON PARISH POLICE JURY
Leesville, Louisiana
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VERNON PARISH POLICE JURY
Leesville, Louisiana
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Independent Auditor's Report

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Vernon Parish Police Jury as of and for the year ended December 31, 2006, which collectively comprise the police jury's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

The financial statements referred to above include only the primary government of Vernon Parish which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the police jury's legal entity. The financial statements do not include financial data of the police jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the parish's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Vernon Parish as of December 31, 2006, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

VERNON PARISH POLICE JURY
Independent Auditor's Report
(Continued)

On August 16, 2006, the Louisiana Legislative Auditor issued a "Compliance Audit" on the Vernon Parish Police Jury. The report contained findings relating to possible noncompliance with State law and local ordinances; and accordingly, was referred to the local district attorney and the Louisiana Attorney General for their review and possible subsequent investigation.

In my opinion, subject to the possible liabilities, if any, that may result from the findings and recommendations as discussed in the previous paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Vernon Parish Police Jury, primary government, as of December 31, 2006, and the respective changes in financial position thereof for the year ended, in conformity with accounting principles generally accepted in the United States of America.

The Required Supplementary information (Part I & II), as listed in the foregoing table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the police jury's basic financial statements. The combining and individual nonmajor fund financial statements are not a required part of the basic financial statements. The combining and individual nonmajor financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated June 25, 2007, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

VERNON PARISH POLICE JURY
Independent Auditor's Report
(Continued)

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The financial information for the year ended December 31, 2005, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated June 28, 2006, on the basic financial statements of the Vernon Parish Police Jury.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 25, 2007

REQUIRED SUPPLEMENTAL INFORMATION

PART I

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
December 31, 2006

The Management's Discussion and Analysis (MD&A) of the Vernon Parish Police Jury's financial performance provides an overview of the police jury's financial activities for the year ended December 31, 2006 with comparative totals for the year ended December 31, 2005. The MD&A is designed to focus on the current year's activities, resulting changes and currently known facts.

FINANCIAL HIGHLIGHTS

The assets (\$59.277 million) of the Vernon Parish Police Jury exceeded its liabilities (\$3.693 million) at the close of the most recent fiscal year by \$55.585 million (net assets). Of this amount, \$13.357 million (unrestricted net assets) may be used to meet the government's on-going obligations to citizens and creditors. The government's total net assets increased by \$1.572 million from the previous year.

At December 31, 2006, the Vernon Parish Police Jury's governmental funds reported combined ending fund balances of \$14.362 million, a decrease of \$.050 million in comparison with the prior year's ending fund balance of \$14.412 million. The total fund balance in the general fund is \$1.264 million, a decrease of \$.036 million from the prior year. The unrestricted fund balance in the general fund of \$1.161 million is available for spending at the government's discretion. Restricted fund balance in the general fund at year end is \$.103 million.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Vernon Parish Police Jury's basic financial statements. The Vernon Parish Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements.

The government-wide financial statements are designed to provide readers with a broad overview of the Vernon Parish Police Jury's finances, in a manner similar to a private-sector business. These statements for the first time, combine governmental fund's current financial resources with capital assets and long-term debt obligations.

The statement of net assets presents information on all of the Vernon Parish Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Vernon Parish Police Jury is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The focus on the statement of activities is on both the gross and net cost of various activities which are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

The government-wide financial statements distinguish the different functions of the Vernon Parish Police Jury that is principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Vernon Parish Police Jury include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The Vernon Parish Police Jury does not at this time have any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentations more familiar. The focus now is on the major fund types rather than the non-major fund types. The Vernon Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Vernon Parish Police Jury maintains approximately 34 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Sanitary Landfill Fund, the Parishwide Maintenance Fund, Health Unit Maintenance Fund, Courthouse and Jail Maintenance Fund, Parishwide Overlay Fund, Library Maintenance Fund, Criminal Court Fund, and the Louisiana Workforce Investment Act Fund. At December 31, 2006, these nine funds are considered to be major funds of the police jury. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Vernon Parish Police Jury adopts an annual appropriated budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the major funds to demonstrate legal compliance with these budgets.

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this financial report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

Fiduciary Funds

These funds are used to account for resources held for the benefit of the Parishwide Maintenance Fund, the Sanitary Landfill Fund, the Fire Protection District Fund, and the Tourist and Recreation Fund. The Police Jury's fiduciary funds consist of the Sales Tax Fund and the Hotel/Motel Tax Fund. These funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Vernon Parish Police Jury's own programs until transferred to the various funds in accordance with the applicable sales tax propositions. The basic fiduciary fund financial statement can be found in the Basic Financial Statements section of this report.

Infrastructure Assets

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other intangible assets that are used in operations and that have initial useful lives greater than one year and exceed the government's capitalization threshold of \$5,000. The parish has capitalized all purchased general capital assets. During the year ended December 31, 2006, infrastructure assets have been capitalized in this financial presentation for years prior to December 31, 2002. Governmental Accounting Standards Board Statement No. 34 allows the parish a transitional period for reporting retroactive infrastructure assets of up to four years from the initial year of implementation. The police jury plans to record all material infrastructure assets in compliance with the transitional period. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time based on the date of acquisition and the life span of the asset in the 2003 financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in the Notes Section of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Vernon Parish Police Jury's progress in funding its obligations. Required supplementary information can be found in the Required Supplementary section of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the major fund's budgets.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Vernon Parish Police Jury, assets exceeded liabilities by \$55.585 million at the close of the most recent fiscal year.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

A large portion of the Vernon Parish Police Jury's net assets (74 per cent) reflects its investment in capital assets (land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Vernon Parish Police Jury uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending. Although the Vernon's investment in its capital assets is reported net of related debt, it is not a spendable resource. The resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Vernon Parish Police Jury's Net Assets

Total net assets for Governmental activities are \$55.585 million. A portion of the Vernon Parish Police Jury's net assets (\$41.342 million) represents an investment in capital assets and other resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$13.357 million) may be used to meet the government's ongoing obligations to citizens and creditors. The following table presents, in millions, the statement of net assets in a condensed format and provides a comparison with the previous year.

	2005	2006
<u>ASSETS</u>		
Current and other assets	\$16.444	\$15.236
Capital assets, net	42.881	44.041
Total Assets	\$59.325	\$59.277
<u>LIABILITIES</u>		
Current and other liabilities	\$3.075	\$1.512
Long-term liabilities	2.237	2.180
Total Liabilities	5.312	3.692
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	39.722	41.342
Restricted	1.301	.886
Unrestricted	12.990	13.357
Total Net Assets	\$54.013	\$55.585

The results of current year's operations for the police jury are reported on the Statement of Activities. The following table presents, for the year ended December 31, 2006, condensed financial information (in millions) from that statement, with a comparison of activity for the year ended December 31, 2005.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

	December 31	
	2005	2006
<u>Revenues</u>		
Program revenues:		
Charges for services	\$1.228	\$1.393
Operating grants and contributions	2.587	1.903
General revenues:		
Ad valorem taxes	3.589	3.232
Sales and use taxes	6.847	7.026
Federal grants	.701	.434
State grants	2.640	2.689
Interest and investment earnings	.204	.245
Other general revenues	1.249	1.113
Total revenues	19.045	18.035
<u>Functions/Program Expenses</u>		
Current - general government:		
General government:		
Legislative	.466	.463
Judicial	1.222	1.220
Elections	.065	.071
Finance and administration	.580	.456
Other	1.988	3.119
Public safety	2.138	.805
Public works	6.160	6.790
Health and welfare	.187	.500
Culture and recreation	1.256	1.034
Economic development and assistance	1.751	1.884
Debt service - interest and fiscal charges	.121	.121
Total expenses	15.934	16.463
Increase in net assets	\$3.111	\$1.572

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

Governmental Activities

Sales taxes received this year were \$7.026 million, up by \$.179 million over the previous year. Ad valorem taxes collected were \$3.232 million, down by \$.358 million. State grants and entitlements were \$2.689 million, up by \$.049 million. Unrestricted Federal grants were \$.434 million, down by \$.267 million.

Grant money passing through the Louisiana Department of Labor and the Louisiana Department of Education to fund the operations of the Louisiana Workforce Investment Act for its Welfare to Work Program, Adult Program, Youth Activities Program, Dislocated Workers Program, and Administration amounted to \$1.641 million for 2006. This was a decrease of \$.006 million from the previous year.

Financial Analysis of the Government's Funds

As noted earlier, the Vernon Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Vernon Parish Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Vernon Parish Police Jury's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Vernon Parish Police Jury's governmental funds reported combined ending fund balances of approximately \$14.362 million, a decrease of \$.050 from the previous year. Total fund balance for the general fund is \$1.264 million. The unreserved fund balance in the general fund, \$1.161 million, which constitutes an amount which is available for spending at the government's discretion. The remainder of fund balance is in special purpose funds to indicate that it is not necessarily available for new spending because it has already been committed to pay debt service, \$.902 million, and for a variety of other special purposes for which the funds were created, Special Revenue Funds, \$11.036 million.

The general fund is the chief operating fund of the Vernon Parish Police Jury. At the end of the current year, total fund balance of the General Fund was \$1.264 million. The fund balance of the Vernon Parish Police Jury's General Fund decreased by \$.036 million from the previous year.

Budgetary Highlights

The major funds of the Vernon Parish police Jury includes the governmental funds presented on Statements C and E of the police jury's basic financial statements. Budgetary comparisons for these major funds is presented, as required supplemental information, on Schedules 1 through 8 of the police jury's basic financial statements.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Management's Discussion and Analysis
 (Continued)

Capital Asset and Debt Administration

Capital Assets

The Vernon Parish Police Jury's investment in capital assets for its governmental activities at December 31, 2006, amounts to \$42.881 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, and infrastructure added this year. Retroactive infrastructure has been included in these financial statements. Additional information on Vernon Parish Police Jury's capital assets can be found in Note section of this report. The following table shows capital assets (in millions), net of accumulated depreciation, for this year as compared to the previous year.

	2005	2006
Land	\$1.209	\$1.209
Buildings and improvements	8.098	7.460
Machinery and equipment	7.582	7.523
Infrastructure	25.676	27.539
Library book collection	.316	.310
Totals	<u>\$42.881</u>	<u>\$44.041</u>

Debt Administration

At December 31, 2006, the Vernon Parish Police Jury had total debt outstanding of \$2.699 million. Of this amount, \$1.640 million is comprised of general obligation bonds, debt which is legally restricted from exceeding 10 per cent of the assessed value of taxable property in the parish. At December 31, 2006, the parish's debt limit is approximately \$10.568 million, which is significantly in excess of the Vernon Parish Police Jury's outstanding general obligation bonded debt of \$1.640 million. Additional information on the Vernon Parish Police Jury's long-term debt can be found in the Note section of this report.

Economic Factors and Next Years Budgets and Rates

The unemployment rate for the Vernon Parish is currently 6.0 percent, which is a decrease from the rate of 7.9 percent a year ago. This is lower than the state's average unemployment rate of 6.6 percent and matches the national average rate of 6.0 percent. Vernon Parish is the third largest parish in Louisiana with a total land area of 1,328.5 square miles or 850,245 acres. The parish is heavily dependent upon the continued success and operation of the Fort Polk Joint Readiness Training facility. This facility currently employs approximately 4,700 employees. Other major employers of the parish are the Vernon Parish School Board-1,454 employees, Bayne Jones Hospital-401, Walmart, Byrd Hospital, and the Police Jury - 200+, and the Vernon Parish Sheriff's Office-145.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Management's Discussion and Analysis
(Continued)

Requests for Information

This financial report is designed to provide a general overview of the Vernon Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Vernon Parish Police Jury, ATTN: Secretary/Treasurer, P.O. 1548, Louisiana, 71466.

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA

BASIC FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2006, AND FOR THE YEAR THEN ENDED
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2005)

VERNON PARISH POLICE JURY
Leesville, Louisiana

Statement of Net Assets
December 31, 2006
(With Comparative Totals For December 31, 2005)

	TOTALS	
	2006	2005
ASSETS		

Cash and cash equivalents	\$10,683,200	\$9,394,085
Investments, at fair market value	336,388	1,874,442
Receivables	4,216,882	5,175,933
Capital assets (net of accumulated depreciation):		
Land	1,208,665	1,208,665
Buildings and improvements	7,460,144	8,098,360
Furniture and equipment	7,523,483	7,581,905
Infrastructure	27,538,641	25,675,392
Library book collection	309,981	316,368
	-----	-----
TOTAL ASSETS	\$59,277,385	\$59,325,150
	=====	=====
LIABILITIES		

Accounts, salaries, and other payables	\$668,132	\$2,002,421
Interfund payables	(38,494)	0
Deferred revenue	244,957	30,531
Interest payable	119,051	120,297
Long-term liabilities:		
Due within one year	518,632	921,487
Due in more than one year	2,180,324	2,237,144
	-----	-----
Total Liabilities	3,692,602	5,311,880
	-----	-----
NET ASSETS		

Invested in capital assets, net of related debt	41,341,957	39,722,060
Restricted for:		
Debt service	782,642	961,307
Other purposes	103,268	340,002
Unrestricted	13,356,916	12,989,901
	-----	-----
TOTAL NET ASSETS	\$55,584,783	\$54,013,270
	=====	=====

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana

Statement of Activities
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	TOTALS				
	2006		2005		
FUNCTIONS/PROGRAMS	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Governmental activities:					
General government:					
Legislative	\$462,653				(\$462,653)
Judicial	1,219,672	599,164			(727,427)
Elections -	71,446				(71,446)
Finance and administrative	457,233	794,218			336,985
Other	2,967,412				(2,967,412)
Public safety	804,954				(804,954)
Public works	6,790,472				(6,790,472)
Health and welfare	500,433				(500,433)
Culture and recreation	1,034,343				(1,034,343)
Economic development and assistance	1,622,049		1,903,235		(1,256,046)
Other expenditures	154,641				(83,359)
Debt service	119,051				(121,197)
Total Governmental Activities	16,204,359	1,393,382	1,903,235	NONE	(12,118,825)

(Continued)

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana

Statement of Activities
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	TOTALS	
	2006	2005
General revenues:		
Taxes:		
Property taxes, levied for general purposes	\$2,854,100	\$3,169,384
Property taxes, levied for debt services	377,456	420,076
Sales and use taxes, levied for general purposes	7,026,393	6,847,031
Grants and contributions not restricted to specific purposes:		
Federal grant programs	172,616	700,835
State grant programs	2,689,292	2,640,244
Interest and investment earnings	245,430	203,664
Miscellaneous	1,095,618	1,237,740
Special item - gain on sale of assets	18,351	10,950
Total general revenues and special items	14,479,255	15,229,924
Changes in net assets	1,571,513	3,111,099
Net assets - Beginning of Year	54,013,270	50,902,171
Net assets - End of Year	\$55,584,783	\$54,013,270

(Concluded)

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana

GOVERNMENTAL FUNDS

Balance Sheet

December 31, 2006

(With Comparative Totals at December 31, 2005)

	GENERAL FUND	PARISHWIDE MAINTENANCE FUND	SANITARY LANDFILL FUND	HEALTH UNIT MAINTENANCE FUND	COURTHOUSE AND JAIL MAINTENANCE FUND	PARISHWIDE OVERLAY FUND	CRIMINAL COURT FUND
ASSETS							
Cash and cash equivalents	\$1,090,055	\$224,420	\$1,496,189	\$1,784,408	\$1,186,427	\$506,793	\$2,684
Investments, at fair value			336,388				
Receivables	605,252	730,684		269,945	652,368		36,519
Interfund receivables	38,494						
TOTAL ASSETS	\$1,733,801	\$955,104	\$1,832,576	\$2,054,353	\$1,838,794	\$506,793	\$39,204
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$469,852	\$15,547	\$113	\$10,782	\$26,253		\$2,630
Interfund payables							
Deferred revenues							
Total Liabilities	469,852	15,547	113	10,782	26,253	NONE	2,630
Fund balances:							
Reserved for:							
Debt service							
Employee health benefits	103,268						
Unreserved - reported in:							
General Fund	1,160,681	939,557	1,832,464	2,043,571	1,812,541	506,793	36,574
Special Revenue Funds							
Total Fund Balances	1,263,949	939,557	1,832,464	2,043,571	1,812,541	506,793	36,574
TOTAL LIABILITIES AND FUND BALANCES	\$1,733,801	\$955,104	\$1,832,576	\$2,054,353	\$1,838,794	\$506,793	\$39,204

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana

GOVERNMENTAL FUNDS

Balance Sheet

December 31, 2006

(With Comparative Totals at December 31, 2005)

	LIBRARY MAINTENANCE FUND	WORKFORCE INVESTMENT ACT FUND	OTHER GOVERNMENTAL FUNDS	TOTALS
				2006 2005
ASSETS				
Cash and cash equivalents	\$600,846	\$2,733	\$3,788,645	\$10,683,200 \$9,394,085
Investments, at fair value				1,874,442
Receivables	630,550	43,461	1,248,103	4,216,882 5,175,933
Interfund receivables				38,494 52,992
TOTAL ASSETS	\$1,231,397	\$46,193	\$5,036,748	\$15,274,964 \$16,497,451
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$26,516	\$44,027	\$72,411	\$668,132 \$2,002,421
Interfund payables		2,166	242,791	244,957 52,992
Deferred revenues				30,531
Total Liabilities	26,516	46,193	315,201	913,088 2,085,944
Fund balances:				
Reserved for:				
Debt service			901,693	901,693 1,081,605
Employee health benefits				103,268 340,002
Unreserved - reported in:				
General Fund				1,160,681 960,168
Special Revenue Funds	1,204,880		3,819,854	12,196,235 12,029,733
Capital Projects Funds				
Total Fund Balances	1,204,880	NONE	4,721,547	14,361,876 14,411,507
TOTAL LIABILITIES AND FUND BALANCES	\$1,231,397	\$46,193	\$5,036,748	\$15,274,964 \$16,497,451

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2006
(With Comparative Totals at December 31, 2005)

		TOTALS	
		2006	2005
Total Fund Balances - Governmental Funds		\$14,361,876	\$14,411,507
Cost of capital assets	\$58,265,472		
Less - accumulated depreciation	(14,224,558)	44,040,914	42,880,690
Long-term liabilities:			
Bonds and certificates of indebtedness payable	(1,640,000)		
Bank loans	(157,432)		
Capital lease agreements	(901,526)		
Interest payable - current	(119,051)	(2,818,008)	(3,278,928)
Net Assets		\$55,584,783	\$54,013,270

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

REVENUES	GENERAL FUND	PARISHWIDE MAINTENANCE FUND	SANITARY LANDFILL FUND	HEALTH UNIT MAINTENANCE FUND	COURTHOUSE AND JAIL MAINTENANCE FUND	PARISHWIDE OVERLAY FUND	CRIMINAL COURT FUND
Taxes:							
Ad valorem	\$249,235	\$348,156		\$283,089	\$675,333		
Sales and use		1,150,144	\$4,600,575				
Other taxes, licenses, and interest	30,353						
Licenses and permits	219,428						
Intergovernmental revenues:							
Federal funds	117,362	342,952					
State funds	1,491,950	543,404		34,028	82,235		
Local funds	20,000						
Fees, charges, and commissions	434,871						
for services							
Fines and forfeitures	59,747	1,063	63,987	57,577	5,726	\$5,423	\$599,164
Use of money and property	932,415	50,979	32,538				
Other revenues							
	3,555,361	2,436,698	4,697,100	374,694	763,294	5,423	599,262
Total revenues							

(Continued)

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

		LIBRARY MAINTENANCE FUND	WORKFORCE INVESTMENT ACT FUND	OTHER GOVERNMENTAL FUNDS	2006 TOTAL GOVERNMENTAL FUNDS	2005 TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes:						
Ad valorem		\$658,687		\$1,017,056	\$3,231,555	\$3,589,460
Sales and use				1,275,674	7,026,393	6,847,031
Other taxes, licenses, and interest					30,353	22,642
Licenses and permits					219,428	194,187
Intergovernmental revenues:						
Federal funds			\$1,614,776	262,422	2,337,512	3,287,646
State funds		98,065	26,715	412,894	2,689,292	2,640,244
Local funds		9,922			29,922	18,541
Fees, charges, and commissions				114,877	574,791	540,079
for services		25,042			599,164	494,201
Fines and forfeitures		6,858		44,951	245,430	203,664
Use of money and property		3,825		15,587	1,035,344	1,196,557
Other revenues						
Total revenues		802,399	1,641,491	3,143,461	18,019,182	19,034,252

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

EXPENDITURES	GENERAL FUND	PARISHWIDE MAINTENANCE FUND	SANITARY LANDFILL FUND	HEALTH UNIT MAINTENANCE FUND	COURTHOUSE AND JAIL MAINTENANCE FUND	PARISHWIDE OVERLAY FUND	CRIMINAL COURT FUND
Current							
General government:							
Legislative	\$453,106						\$571,119
Judicial	592,731						
Elections	33,067						
Finance and administrative	334,407						
Other	1,184,350				\$266,602		
Public safety	151,548						
Public works	423,945					\$2,355,066	
Health and welfare	38,137						
Culture and recreation	112			\$322,341			
Economic development	20,248						
Other expenditures	154,641						
Capital outlay							
Debt service	33,486	160,919					
Total expenditures	3,419,776	2,364,216	1,948,099	322,341	266,602	2,355,066	571,119

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

EXPENDITURES	LIBRARY MAINTENANCE FUND	WORKFORCE INVESTMENT ACT FUND	OTHER GOVERNMENTAL FUNDS	2006		2005	
				TOTAL GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS	
Current							
General government:							
Legislative			\$9,547	\$462,653		\$465,563	
Judicial			55,822	1,219,672		1,221,628	
Elections			38,378	71,446		65,278	
Finance and administrative			121,926	456,333		579,727	
Other			631,772	2,082,724		1,655,761	
Public safety			784,810	936,358		1,940,391	
Public works			1,305,850	8,236,257		7,982,108	
Health and welfare			148,512	508,990		187,369	
Culture and recreation			255,703	1,045,369		1,152,439	
Economic development			264,797	1,926,535		1,724,336	
Other expenditures	\$789,554	1,641,491		154,641		279,725	
Capital outlay						23,557	
Debt service						1,372,296	
Total expenditures	789,554	1,641,491	4,408,900	18,087,164		18,650,178	

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	GENERAL FUND	PARISHWIDE MAINTENANCE FUND	SANITARY LANDFILL FUND	HEALTH UNIT MAINTENANCE FUND	COURTHOUSE AND JAIL MAINTENANCE FUND	PARISHWIDE OVERLAY FUND	CRIMINAL COURT FUND
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$135,585	\$72,481	\$2,749,002	\$52,353	\$496,692	(\$,349,643)	\$28,143
OTHER FINANCING SOURCES (Uses)							
Operating transfers in	(171,805)	210,004 (177,654)	(3,038,512)	(120,000)	196,918	1,926,508 (2,000)	62,992 (2,432)
Operating transfers out	(171,805)	32,350	(3,038,512)	(120,000)	196,918	1,924,508	60,560
Total other financing sources (uses)							
SPECIAL ITEMS							
Sale of capital assets	NONE	4,500	NONE	NONE	NONE	NONE	NONE
NET CHANGE IN FUND BALANCE	(36,220)	109,331	(289,510)	(67,647)	693,610	(425,135)	88,703
FUND BALANCE AT BEGINNING OF YEAR	1,300,169	830,226	2,121,974	2,111,217	1,118,931	931,928	(52,129)
FUND BALANCES AT END OF YEAR	\$1,263,949	\$939,557	\$1,832,464	\$2,043,571	\$1,812,541	\$506,793	\$36,574

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	LIBRARY MAINTENANCE FUND	WORKFORCE INVESTMENT ACT FUND	OTHER GOVERNMENTAL FUNDS	2006 TOTAL GOVERNMENTAL FUNDS	2005 TOTAL GOVERNMENTAL FUNDS
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$12,845	NONE	(\$1,265,439)	(\$67,982)	\$384,074
OTHER FINANCING SOURCES (Uses)					
Operating transfers in			1,316,899	3,713,321	3,292,758
Operating transfers out			(200,918)	(3,713,321)	(3,292,758)
Total other financing sources (uses)	NONE	NONE	1,115,981	NONE	NONE
SPECIAL ITEMS					
Sale of capital assets	NONE	NONE	13,851	18,351	10,950
NET CHANGE IN FUND BALANCE	12,845	NONE	(135,608)	(49,631)	395,024
FUND BALANCE AT BEGINNING OF YEAR	1,192,035	NONE	4,857,155	14,411,507	14,016,483
FUND BALANCES AT END OF YEAR	\$1,204,880	NONE	\$4,721,547	\$14,361,876	\$14,411,507

VERNON PARISH POLICE JURY
Leesville, Louisiana

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	TOTALS	
	2006	2005
Total net change in fund balances - governmental funds	(\$49,631)	\$395,024
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlays	\$5,155,871	
Depreciation expense	4,267,473	
	888,398	1,464,976
Repayment of bond principal, bank loans, capital leases is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Assets	851,796	1,371,396
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(119,051)	(120,297)
Change in net assets of governmental activities	\$1,571,513	\$3,111,099

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 FIDUCIARY FUND - SALES AND HOTEL/MOTEL
 TAX AGENCY FUND

Statement of Fiduciary Net Assets
 June 30, 2006
 (With Comparative Totals, December 31, 2005)

	TOTALS	
	2006	2005
ASSETS		

Cash and cash equivalents	\$23,998	\$25,753
Receivables		
	-----	-----
TOTAL ASSETS	\$23,998	\$25,753
	=====	=====
LIABILITIES		

Accounts payable	\$8,624	
Deposits due others	15,374	\$25,753
	-----	-----
TOTAL LIABILITIES	\$23,998	\$25,753
	=====	=====

The accompanying notes are an integral part of these financial statements.

VERNON PARISH POLICE JURY
(Primary Government)
Leesville, Louisiana

Notes to the Basic Financial Statements
As of and for the Year Ended December 31, 2006

INTRODUCTION

The Vernon Parish Police Jury is the governing authority for Vernon Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2008.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Vernon Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

C. FUNDS

The police jury uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain police jury functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the police jury are classified as follows:

Governmental Funds

Governmental funds account for all or most of the police jury's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the police jury. The following are the police jury's primary governmental funds:

General Fund -- the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.

Special revenue funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

Capital projects funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements - include the Statement of Net Assets (Statement A) and the Statement of Activities (Statement B). These financial statements report the financial position and results of operations for the police jury as a whole. Fiduciary funds are not included at this level, as they are only reported in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Government-Wide Financial Statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) derive directly from parties outside the police jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the police jury's general revenues.

Allocation of Indirect Expenses - The police jury reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that school buildings serve multiple purposes. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Fund Financial Statements - governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Fund financial statements report detailed information about the police jury. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The police jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which includes state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Expenditure driven Federal and state grants are recorded as restricted grants-in-aid when the reimbursable expenditures have been incurred.

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the Vernon Parish School Board (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the police jury.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and sales and use tax are treated as susceptible to accrual by the police jury.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

Deferred Revenues

The police jury reports deferred revenues on its fund financial statements balance sheet. Deferred revenues arise when resources are received by the police jury before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the police jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

E. BUDGETS

The police jury adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the secretary/treasurer and the finance committee of the police jury during October/November of each year. During November/December, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its meeting in December, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the police jury as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

The secretary/treasurer is authorized to transfer amounts between line items within a fund; however, when requested by the police jury, budgetary comparisons are prepared and presented to the police jury during a regular meeting. The police jury reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. INVESTMENTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the police jury, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the police jury may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at fair value.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

I. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the fund financial statements but are eliminated for reporting purposes on the government-wide financial statements.

J. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$5,000 or more for capitalizing capital assets for reporting purposes. Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the police jury, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land and construction in progress, are depreciated using a composite group rate which is applied to similar assets for the purpose of calculating depreciation expense. Interest costs on debt used to finance the construction of capital assets are not capitalized.

K. COMPENSATED ABSENCES

Employees of the Vernon Parish Police Jury earn from 5 to 15 days of vacation leave each year, depending on their length of service. Vacation leave earned must be taken in the following year. Employees earn one day of sick leave for each month of service. A maximum accumulation of 40 days of sick leave is allowed. Accumulated sick leave is forfeited upon termination of employment.

Employees of the Vernon Parish Library earn from 12 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 10 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 90 days. Employees are not paid for unused sick leave upon termination of employment.

All full-time employees of the Thirtieth Judicial District Criminal Court earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned. Employees are entitled to pay during reasonable periods of illness.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, at December 31, 2006, that require accrual or disclosure to conform with generally accepted accounting principles.

L. RESTRICTED NET ASSETS

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either, externally imposed by creditors (such as debt covenants, construction contracts, etc.), grantors, contributors, or laws or regulations of other governments and/or imposed by law through constitutional provisions or enabling legislation.

M. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

N. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the police jury, which are either unusual in nature or infrequent in occurrence.

O. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

P. SALES TAXES

The Vernon Parish School Board is authorized to collect, within Vernon Parish, the following sales and use taxes for the benefit of the Vernon Parish Police Jury:

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

On April 23, 2006, the voters of the parish approved the renewal and rededication of a one (1%) per cent sales and use tax. The tax is for ten-year period, from April 1, 2006, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:698. The proceeds of the one (1%) per cent tax, after paying cost to collect and administer the tax, are dedicated and used to pay the costs of:

- a. Collecting and disposing of solid waste for the entire parish, including operating and maintaining a parish recycling center/waste tipping center;
- b. Retaining a dedicated reserve for solid waste purposes of a least six (6) months budgeted costs;
- c. The balance may be used for constructing, improving, maintaining, and/or operating public buildings, hard surface roads and bridges in the parish and acquiring equipment therefor.

On November 12, 2006, the voters of the parish approved the renewal of a one-half (1/2%) per cent sales and use tax. The tax is for ten-year period, from April 1, 2006, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:698. The proceeds of the one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

- a. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, improve, and maintain public roads, highways, and bridges in the parish.
- b. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, acquire, improve, maintain, and operate parishwide fire protection facilities.

Q. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for the promotion of tourism in Vernon Parish.

R. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

2. CASH AND CASH EQUIVALENTS

At December 31, 2006, the police jury has cash and cash equivalents (book balance) as follows:

<u>Governmental Funds</u>	
Petty cash	\$575
Interest-bearing demand deposits	7,964,471
Money market funds	589,080
Time and certificates of deposit	<u>2,129,074</u>
Total	<u>10,683,200</u>
<u>Agency Funds</u>	
Interest-bearing demand deposits	<u>23,998</u>
Total Cash and equivalents	<u>\$10,742,960</u>

The collected bank balances (cash and cash equivalents), at December 31, 2006, are secured as follows:

<u>Description</u>	<u>Category</u>			<u>Bank</u>	<u>Book</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Balance</u>	<u>Balance</u>
Demand deposits	\$200,000		\$7,724,487	\$7,924,487	\$7,964,471
Money market accounts			589,080	589,080	589,080
Certificates of deposit	<u>200,000</u>		<u>1,929,074</u>	<u>2,129,074</u>	<u>2,129,074</u>
Totals	<u>\$400,000</u>	<u>NONE</u>	<u>\$10,242,641</u>	<u>\$10,642,641</u>	<u>\$10,682,625</u>

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the police jury's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the police jury's name.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

3. INVESTMENTS

At December 31, 2006, the police jury holds the following investments:

Description	Category			Fair
	A	B	C	Value
Government securities	\$336,388	NONE	NONE	\$336,388

Category A includes investments that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name. Category B includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the police jury's name. Category C includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the police jury's name.

4. RECEIVABLES

The receivables at December 31, 2006, are as follows:

Class of Receivable	Major Governmental Funds	Nonmajor Governmental Funds	Total
Taxes:			
Ad valorem	\$1,956,671	\$898,684	\$2,855,355
Other taxes, licenses, etc.	4,225		4,225
Licenses and permits	2,360		2,360
Intergovernmental revenues:			
Federal	321,109	284,300	605,410
State	646,949	65,119	712,068
Other	37,464		37,464
Total	\$2,968,779	\$1,248,103	\$4,216,882

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

5. CAPITAL ASSETS

Governmental capital assets and depreciation activity as of and for the year ended December 31, 2006, is as follows:

	Land	Buildings and Improvements	Machinery and Equipment	Infrastructure	Library Book Collections	Total
Beginning Balance	\$1,208,665	\$11,259,961	\$13,878,306	\$31,047,809	\$530,482	\$57,925,223
Additions		99,209	659,663	2,073,314	110,150	2,942,336
Deductions			(270,515)	(2,331,572)		(2,602,087)
Ending Balance	1,208,665	11,359,170	14,267,454	30,789,551	640,632	58,265,472
Less - accumulated depreciation		(3,899,026)	(6,743,971)	(3,250,910)	(330,651)	(14,224,558)
Capital assets, net	\$1,208,665	\$7,460,144	\$7,523,483	\$27,538,641	\$309,981	\$44,040,914

Current year depreciation has been allocated to the following functions:

Public safety	\$415,869
Public works	2,757,102
General government - other	884,688
Health and welfare	19,701
Culture and recreation	159,035
Economic development	31,078
Total	\$4,267,473

6. PENSION PLAN

Parochial Employees Retirement System of Louisiana -- substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan B. All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 62 with at least 10 years of credited service or at or after age 55 with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, benefits paid under Plan B cannot exceed the lesser of 100 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan B, members are required by state statute to contribute 3 percent of their annual covered salary in excess of \$1,200 and the employer is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The required employer contributions to the System under Plan B for the years ending December 31, 2006, \$177,230, December 31, 2005, \$147,661, and December 31, 2004, \$126,505, have been made by the police jury.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

7. LONG-TERM LIABILITIES

The following is a summary of the long-term liability transactions for the year ended December 31, 2006:

	General Obligation Bonds and Certificates of Indebtedness	Bank Loans and Notes	Capital Leases	Total
Long-term debt payable at January 1, 2006	\$2,255,000	\$196,620	\$707,011	3,158,630
Additions			392,123	392,123
Deductions	(615,000)	(39,188)	(197,608)	(851,796)
Long-term debt payable at December 31, 2006	\$1,640,000	\$157,432	\$901,526	\$2,698,957
Current	\$200,000	\$122,246	\$196,386	\$518,632
Long-term	1,440,000	35,185	705,140	2,180,324
Total	\$1,640,000	\$157,432	\$901,526	\$2,698,957

In accordance with R.S. 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property. At December 31, 2006, the statutory limit is \$10,567,808, and outstanding bonded debt totals \$1,640,000.

Bonded debt - the individual issues, which are serial bonds, payable from their respective debt service funds and certificates of indebtedness, payable from the Parishwide Overlay Fund, are as follows:

Description	Original Issue	Final Payment Date	Interest to Maturity	Principal Outstanding
Vernon Parish Library- Series 2002	\$695,000	May 1, 2008	\$10,176	\$260,000
Silam Building Renovation- Series 1999	1,800,000	April 1, 2019	471,680	1,380,000
Total Bonded Debt			\$481,856	\$1,640,000

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

Bank loans - outstanding at December 31, 2006:

Description	Original Issue	Final Payment Date	Interest to Maturity	Principal Outstanding
West LA Forestry Festival	November 12, 2005	November 12, 2006	\$6,413	\$91,489
General Fund	November 24, 2005	March 1, 2006	3,818	65,946
Totals			<u>\$10,231</u>	<u>\$157,435</u>

Principal and interest requirements of the bonded debt are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. Principal and interest requirements of the certificates of indebtedness are funded through the Parishwide Overlay Fund. Principal and interest requirements of the bank loans and capital leases are funded through the respective fund. The principal and interest on long-term liabilities are due as follows:

Year Ending December 31,	General Obligation Bonds	Bank Loans	Capital Leases	Total
2007	\$270,167	\$124,974	\$242,543	\$637,683
2008	276,587	33,486	223,990	534,063
2009	139,970	2,790	304,123	446,883
2010	136,060		89,452	225,512
2011	142,233		68,655	210,887
2012	142,990			142,990
2013	143,428			143,428
2014	143,535			143,535
2015	143,303			143,303
2016	142,780			142,780
2017	146,840			146,840
2018	145,413			145,413
2019	148,553			148,553
Totals	<u>\$2,121,856</u>	<u>\$161,250</u>	<u>\$928,763</u>	<u>\$3,211,869</u>

Leases - the police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment, are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2006:

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

	Capital Leases

Year Ending December 31,	
2007	\$242,543
2008	223,990
2009	304,123
2010	89,452
2011	68,655

Totals	\$928,763
Less - amount representing interest	(128,939)

Present value of future lease payments	\$799,823

The police jury has entered into operating leases for maintenance yards. These maintenance yards are used to store equipment and fuel for maintaining the parish's road system. The leases may be terminated by either the lessor or the lessee by giving 30 days written notice.

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. Since the General Fund subsidizes the operations of the Criminal Court Fund on an annual basis, the police jury does not transfer any remaining fund balance at the end of the year, but offsets this amount against any future appropriations that may be required.

9. LITIGATION

At December 31, 2006, the police jury is involved several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of those lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining lawsuits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

10. FEDERAL PROGRAMS

The Vernon Parish Police Jury participates in various programs funded through the Louisiana Department of Labor and the Louisiana Department of Education by the United States Department of Labor. The police jury is a member of the Fifth District Service Delivery Area (SDA), which consists of Allen, Beauregard, and Vernon Parishes. Members of the SDA entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities. This agreement names the president of the Vernon Parish Police Jury as the authorized representative of the units of government signatory to the agreement. In addition, the agreement states that the entity designated as the grant recipient will receive the funds for the consortium area and be held ultimately liable for the funds.

A. Workforce Investment Board (WIB) - consists of 15 members representing a cross section of the SDA population. The WIB is responsible for providing program development guidance and for monitoring operations of the administrative entity.

B. Designated chief elected official - this is a police jury president, elected by his peers from the Fifth District Service Delivery Area. His responsibilities are the same as the WIB.

C. Administrative entity - the organization selected by the WIB and the consortium to administer the program. All actions by the administrative entity must be approved by the WIB and the designated chief elected official.

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant; (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of all applicable federal and state regulations, policies and procedures, and the approved plan; and (3) accepted ultimate responsibility for the grant funds.

11. GENERAL LIABILITY INSURANCE

The Vernon Parish Police Jury has determined that the cost of general liability insurance coverage is prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

VERNON PARISH POLICE JURY
Primary Government
Leesville, Louisiana
Notes to the Basic Financial Statements
(Continued)

12. LANDFILL

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, consisting of approximately 10 acres, was originally opened in 1986 and has a remaining estimated useful life of approximately 20 years. State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the postclosure monitoring costs for three years after closure are estimated at \$30,000. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 2006, the police jury, due to the immaterial amount of the estimated closure and postclosure care costs, has not recorded any liability relating to these cost estimates.

REQUIRED SUPPLEMENTAL INFORMATION

PART II

VERNON PARISH POLICE JURY
Leesville, Louisiana
Primary Government
Supplemental Information
Budgetary Highlights
For the Year Ended December 31, 2006

The major funds of the Vernon Parish police Jury includes the governmental funds presented on Statements C and E of the police jury's basic financial statements. Budgetary comparisons for these major funds is presented, as required supplemental information, on Schedules 1 through 8 of the police jury's basic financial statements. The following presents significant highlights of selected funds.

General Fund - actual revenues were more than budgeted revenues by approximately \$.035 million or less than 2.000 per cent. Actual expenditures were less than budgeted expenditures by approximately \$.160 million or 6.46 percent.

Parishwide Road Maintenance Fund - actual revenues were more than budgeted revenues by \$.038 million or 1.43 per cent. Actual expenditures were less than budgeted expenditures by \$.081 million or 3.24 per cent.

Sanitary Landfill Fund - actual revenues were less than budgeted revenues by approximately \$.019 million or less than 1 per cent. Actual expenditures were more less than budgeted expenditures by approximately \$.004 million or less than 1 per cent.

Criminal Court Fund - actual revenues were more than budgeted revenues by approximately \$.081 million or 19.63 per cent. Actual expenditures were more than budgeted expenditures by approximately \$.003 million or less 1 per cent, primarily due to increases in the expenses in operating the criminal court system of the parish.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$2,054,600	\$1,831,204	\$1,853,861	\$22,657
Intergovernmental grants	84,000	217,722	216,859	(863)
Fines, fees, forfeitures, and permits	426,000	419,065	431,366	12,301
Use of money and property	85,000	48,838	49,489	651
Operating transfers in				
Total resources	2,649,600	2,516,829	2,551,575	34,746
Charges to appropriations (outflows)				
Current:				
General government:				
Legislative	490,680	453,059	453,106	(47)
Judicial	564,940	563,531	568,693	(5,162)
Elections	49,284	33,225	33,067	158
Finance and administration	714,920	462,525	377,575	84,950
Other	1,950	588	4,760	(4,172)
Public safety	172,100	164,500	151,546	12,954
Public works	441,910	443,454	423,945	19,509
Health and welfare	33,415	38,230	38,138	92
Culture and recreation	150	12	112	(100)
Economic development and assistance	18,800	20,300	20,249	51
Intergovernmental		159,609	147,621	11,988
Other financing uses		140,000	100,000	40,000
Total charges to appropriations	2,488,149	2,479,033	2,318,812	160,221
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	161,451	37,796	232,763	194,967
BUDGETARY FUND BALANCES - BEGINNING	333,814	333,814	333,814	NONE
BUDGETARY FUND BALANCES - ENDING	\$495,265	\$371,610	\$566,577	\$194,967

(Continued)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

RECONCILIATION OF BUDGET BASIS

Excess (Deficiency) of appropriations
over charges per Schedule 1

\$232,763

Net receivables/payables

(268,983)

Excess (Deficiency) of revenues and other
sources over expenditures and other uses
per Statement E

(\$36,220)

(Concluded)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - PARISHWIDE ROAD MAINTENANCE FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	1,505,500	1,488,609	1,554,480	65,871
Intergovernmental grants	790,000	894,582	846,287	(48,295)
Use of money and property	23,000	35,947	34,492	(1,455)
Operating transfers in	360,000	210,004	232,053	22,049
Total resources	2,678,500	2,629,142	2,667,312	38,170
Charges to appropriations (outflows)				
Current:				
Public works	2,693,600	2,571,222	2,490,577	80,645
Total charges to appropriations	2,693,600	2,571,222	2,490,577	80,645
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	(15,100)	57,920	176,735	118,815
BUDGETARY FUND BALANCES - BEGINNING	83,131	83,131	83,131	NONE
BUDGETARY FUND BALANCES - ENDING	\$68,031	\$141,051	\$259,866	\$118,815
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 2				\$176,735
Net receivables/payables				(67,404)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$109,331

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - SANITARY LANDFILL FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$4,460,000	\$4,619,518	\$4,600,575	(\$18,943)
Use of money and property	45,000	33,100	32,961	(139)
Operating transfers in		32,500	32,538	38
Total resources	4,505,000	4,685,118	4,666,074	(19,044)
Charges to appropriations (outflows)				
Current:				
Public works	1,778,085	1,947,607	1,948,099	(492)
Other financing uses	2,716,000	3,035,062	3,038,512	(3,450)
Total charges to appropriations	4,494,085	4,982,669	4,986,611	(3,942)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	10,915	(297,551)	(320,537)	(22,986)
BUDGETARY FUND BALANCES - BEGINNING	1,824,507	1,824,507	1,824,507	NONE
BUDGETARY FUND BALANCES - ENDING	\$1,835,422	\$1,526,956	\$1,503,970	(\$22,986)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				(\$320,537)
Net receivables/payables				31,027
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$289,510)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - HEALTH UNIT MAINTENANCE FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$310,000	\$269,779	\$320,877	\$51,098
Intergovernmental grants	38,000	34,722	34,519	(203)
Use of money and property	35,000	27,400	57,577	30,177
Total resources	383,000	331,901	412,973	81,072
Charges to appropriations (outflows)				
Current:				
Health and welfare	244,430	309,021	311,640	(2,619)
Other financing uses	120,000	120,000	120,000	0
Total charges to appropriations	364,430	429,021	431,640	(2,619)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	18,570	(97,120)	(18,667)	78,453
BUDGETARY FUND BALANCES - BEGINNING	1,802,993	1,802,993	1,802,993	NONE
BUDGETARY FUND BALANCES - ENDING	\$1,821,563	\$1,705,873	\$1,784,326	\$78,453
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				(\$18,667)
Net receivables/payables				(48,980)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$67,647)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - COURTHOUSE AND JAIL MAINTENANCE FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$752,200	\$650,715	\$775,449	\$124,734
Intergovernmental grants	80,000	83,914	83,422	(492)
Use of money and property	3,000	5,682	5,726	44
Other financing sources				0
Amounts available for appropriations	835,200	740,311	864,597	124,286
Charges to appropriations (outflows)				
Current:				
General government - other	114,940	238,315	240,741	(2,426)
Other financing uses				0
Total charges to appropriations	114,940	238,315	240,741	(2,426)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	720,260	501,996	623,856	121,860
BUDGETARY FUND BALANCES - BEGINNING	562,179	562,179	563,179	NONE
BUDGETARY FUND BALANCES - ENDING	\$1,282,439	\$1,064,175	\$1,187,035	\$121,860
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				\$623,856
Net receivables/payables				69,754
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$693,610

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - PARISHWIDE OVERLAY FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$1,300,000	\$1,887,725	\$1,926,508	\$38,783
Use of money and property	21,000	5,562	5,423	(139)
Total resources	1,321,000	1,893,287	1,931,931	38,644
Charges to appropriations (outflows)				
Current:				
Public works	2,182,250	2,375,722	2,343,134	32,588
Other financing uses				0
Total charges to appropriations	2,182,250	2,375,722	2,343,134	32,588
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	(861,250)	(482,435)	(411,203)	71,232
BUDGETARY FUND BALANCES - BEGINNING	931,928	931,928	931,928	NONE
BUDGETARY FUND BALANCES - ENDING	\$70,678	\$449,493	\$520,725	\$71,232
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				(\$411,203)
Net receivables/payables				(13,932)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$425,135)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - CRIMINAL COURT FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Fines, fees, forfeitures, and permits	\$580,000	\$535,000	\$562,644	\$27,644
Use of money and property	250	140	98	(42)
Other financing sources		40,000	10,000	(30,000)
Amounts available for appropriations	580,250	575,140	572,742	(2,398)
Charges to appropriations (outflows)				
Current:				
General government - judicial	572,100	571,976	573,551	(1,575)
Other financing uses				0
Total charges to appropriations	572,100	571,976	573,551	(1,575)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	8,150	3,164	(809)	NONE
BUDGETARY FUND BALANCES - BEGINNING	814	814	814	NONE
BUDGETARY FUND BALANCES - ENDING	\$8,964	\$3,978	\$5	NONE
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				(\$809)
Net receivables/payables				89,512
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$88,703

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND - LIBRARY MAINTENANCE FUND

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2006

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$725,000	\$621,784	\$748,713	\$126,929
Intergovernmental grants	108,000	99,680	98,533	(1,147)
Fees and charges	30,000	26,641	25,042	(1,599)
Use of money and property	25,000	20,514	20,605	91
Total resources	888,000	768,619	892,893	124,274
Charges to appropriations (outflows)				
Current:				
Culture and recreation	767,775	755,212	752,205	3,007
Total charges to appropriations	767,775	755,212	752,205	3,007
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	120,225	13,407	140,688	121,267
BUDGETARY FUND BALANCES - BEGINNING	471,181	471,181	471,181	NONE
BUDGETARY FUND BALANCES - ENDING	\$591,406	\$484,588	\$611,869	\$121,267
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				\$140,688
Net receivables/payables				(127,843)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$12,845

See independent auditor's report.

VERNON PARISH POLICE JURY
LEESVILLE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED December 31, 2006

NONMAJOR GOVERNMENTAL FUNDS

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2006
(With Comparative Totals, December 31, 2005)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND - LCDBG WATER IMPROVEMENTS	2006	2005
ASSETS					
Cash and cash equivalents	\$3,205,434	\$583,211		\$3,788,645	\$4,335,395
Investments, at fair value	881,725	329,717	\$36,661	1,248,103	2,183,077
Receivables					
Interfund receivables					
TOTAL ASSETS	\$4,087,158	\$912,929	\$36,661	\$5,036,748	\$6,518,472
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$24,514	\$11,236	\$36,661	\$72,411	\$1,661,317
Deferred revenues	242,791			242,791	
Total liabilities	267,304	11,236	36,661	315,201	1,661,317
Fund balance:					
Reserved for debt service		901,693		901,693	1,081,605
Unreserved - undesignated	3,819,854			3,819,854	3,775,550
Total fund balance	3,819,854	901,693	NONE	4,721,547	4,857,155
TOTAL LIABILITIES AND FUND BALANCE	\$4,087,158	\$912,929	\$36,661	\$5,036,748	\$6,518,472

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND - LCD86 WATER IMPROVEMENTS	TOTALS	
				2006	2005
REVENUES					
Taxes:					
Ad valorem	\$639,600	\$377,456		\$1,017,056	\$1,297,565
Sales and use	1,275,674			1,275,674	1,231,611
Intergovernmental revenues:					
Federal grants	761		\$261,662	262,422	942,969
State funds	412,894			412,894	372,784
Fees, charges, and commissions for services					
	114,877			114,877	91,736
Fines and forfeitures					
Use of money and property	41,387	3,564		44,951	25,974
Gifts and grants	15,587			15,587	
Total revenues	2,500,780	381,020	261,662	3,143,461	3,962,641
EXPENDITURES					
Current:					
General government:					
Legislative	9,547			9,547	1,225
Judicial	55,822			55,822	75,217
Elections	38,378			38,378	17,106
Finance and administrative	110,690	11,236		121,926	83,597
Other	631,772			631,772	603,110
Public safety	784,810			784,810	1,630,667
Public works	1,305,850			1,305,850	1,111,170
Health and welfare	148,512			148,512	120,886
Culture and recreation	255,703			255,703	174,373
Economic development	3,135		261,662	264,797	4,975
Other expenditures					
Capital outlay					23,557
Debt service	90,086	701,696		791,782	850,683
Total expenditures	3,434,307	712,932	261,662	4,408,900	4,696,566
EXCESS (Deficiency) OF REVENUES OVER					
EXPENDITURES	(933,527)	(331,912)	NONE	(1,265,439)	(733,926)

(Continued)

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND - LCDBG WATER IMPROVEMENTS	TOTALS	
				2006	2005
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$1,164,899	\$152,000		\$1,316,899	\$1,599,482
Operating transfers out	(200,918)			(200,918)	
Total other financing sources (uses)	963,981	152,000	NONE	1,115,981	1,599,482
SPECIAL ITEMS					
Sale of fixed assets	13,851	NONE	NONE	13,851	7,900
NET CHANGE IN FUND BALANCE	44,304	(179,912)	NONE	(135,608)	873,456
FUND BALANCE AT BEGINNING OF YEAR	3,775,550	1,081,605	NONE	4,857,155	3,983,699
FUND BALANCE AT END OF YEAR	\$3,819,854	\$901,693	NONE	\$4,721,547	\$4,857,155

(Concluded)

See independent auditor's report.

VERNON PARISH POLICE JURY, PRIMARY GOVERNMENT
LEESVILLE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2006
(With Comparative Totals, December 31, 2005)

	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION	PUBLIC BUILDINGS MAINTENANCE FUND	PUBLIC IMPROVEMENT CONSTRUCTION	JUDICIAL EXPENSE	TOURIST AND RECREATION	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND	ECONOMIC DEVELOPMENT	WEST LOUISIANA FORESTRY
ASSETS										
Cash and cash equivalents	\$209,190	\$229,288	\$101,926	\$81,346	\$1,253	\$33,222	\$1,939,233	\$573,598	\$10,129	\$18,061
Receivables	483,510	150,576								
TOTAL ASSETS	\$692,700	\$379,864	\$101,926	\$81,346	\$1,253	\$33,222	\$1,939,233	\$573,598	\$10,129	\$18,061
LIABILITIES AND FUND BALANCE										
Liabilities:										
Accounts payable	\$17,667	\$5,972	\$518							
Deferred revenues										
Total liabilities	17,667	5,972	518							
Fund balance - unreserved - undesignated	675,033	373,893	101,409	\$81,346	\$1,253	\$33,222	\$1,939,233	\$573,598	\$10,129	18,061
TOTAL LIABILITIES AND FUND BALANCE	\$692,700	\$379,864	\$101,926	\$81,346	\$1,253	\$33,222	\$1,939,233	\$573,598	\$10,129	\$18,061

See independent auditor's report.

ANIMAL SHELTER	FEDERAL FUNDS	TOTALS	
		2006	2005
\$13,036	(\$4,848) 247,639	\$3,205,434 881,725	\$3,633,892 1,789,241
\$13,036	\$242,791	\$4,087,158	\$5,423,133
\$357	242,791	24,514 242,791	1,647,582
357	242,791	267,304	1,647,582
12,679	NONE	3,819,854	3,775,550
\$13,036	\$242,791	\$4,087,158	\$5,423,133

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals For the Year Ended December 31, 2005)

REVENUES	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION	PUBLIC BUILDINGS MAINTENANCE FUND	PUBLIC IMPROVEMENT CONSTRUCTION	JUDICIAL EXPENSE	TOURIST AND RECREATION	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND
Taxes:								
Ad valorem	\$487,890	\$151,710						
Sales and use						\$125,530	\$1,150,144	
Intergovernmental revenues:								
Federal grants								
State funds	76,528	21,272				14,500		\$174,548
Fees, charges, and commissions for services								
Fines and forfeitures								
Use of money and property	951	1,565	\$376	\$518		90	31,665	2,912
Gifts and grants						1,003	14,584	
Total revenues	565,369	174,548	376	518		141,123	1,196,393	177,460

EXPENDITURES

Current:								
General government:								
Legislative			9,547					
Judicial			39,715		\$13,409			
Elections			38,378					
Finance and administrative			110,628					
Other			631,772					
Public safety			2,142				620,161	162,507
Public works			54,907	31,518				
Health and welfare			4,319					
Culture and recreation			15,165			135,183		
Economic development			3,135					
Debt service							52,880	

Total expenditures

691,449	270,148	909,709	31,518	13,409	135,183	673,041	162,507
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(Continued)

See independent auditor's report.

ECONOMIC DEVELOPMENT	WEST LOUISIANA FORESTRY	ANIMAL SHELTER	FEDERAL FUNDS	TOTALS	
				2006	2005
				\$639,600	\$877,490
				1,275,674	1,231,611
			\$761	761	919,412
				412,894	372,784
				114,877	91,736
	\$108,008	\$6,869			
				41,387	22,733
	750	144	1,999	15,587	
	126,795	108,152	2,760	2,500,780	3,515,767
				9,547	1,225
			2,698	55,822	75,217
				38,378	17,106
			62	110,690	69,862
				631,772	603,110
				784,810	1,630,667
				1,305,850	1,111,170
				148,512	120,886
	105,356	144,193		255,703	174,373
				3,135	4,975
	16,413			90,086	156,521
	278,621	144,193	2,760	3,434,307	3,965,112

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals For the Year Ended December 31, 2005)

	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION	PUBLIC BUILDINGS MAINTENANCE FUND	PUBLIC IMPROVEMENT CONSTRUCTION	JUDICIAL EXPENSE	TOURIST AND RECREATION	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$126,080)	(\$95,600)	(\$909,332)	(\$31,000)	(\$13,409)	\$5,940	\$523,352	\$14,952
OTHER FINANCING SOURCES (USES)								
Operating transfers in	177,654		850,000 (196,918)		11,245	2,000	4,000	(4,000)
Operating transfers out								
Total other financing sources (uses)	177,654	NONE	653,082	NONE	11,245	2,000	4,000	(4,000)
SPECIAL ITEMS								
Sale of fixed assets	12,500	NONE	NONE	NONE	NONE	NONE	1,351	NONE
NET CHANGE IN FUND BALANCE	64,074	(95,600)	(256,250)	(31,000)	(2,164)	7,940	528,703	10,952
FUND BALANCE AT BEGINNING OF YEAR	610,959	469,493	357,659	112,346	3,417	25,282	1,410,529	562,645
FUND BALANCE AT END OF YEAR	\$675,033	\$373,893	\$101,409	\$81,346	\$1,253	\$33,222	\$1,939,233	\$573,598

(Concluded)

See independent auditor's report.

ECONOMIC DEVELOPMENT	WEST LOUISIANA FORESTRY	ANIMAL SHELTER	FEDERAL FUNDS	TOTALS	
				2006	2005
(\$151,826)	(\$13,618)	(\$136,907)	NONE	(\$933,527)	(\$449,346)
		120,000		1,164,899 (200,918)	1,143,482
NONE	NONE	120,000	NONE	963,981	1,143,482
NONE	NONE	NONE	NONE	13,851	7,900
(151,826)	(13,618)	(16,907)	NONE	44,304	702,036
161,955	31,678	29,586	NONE	3,775,550	3,073,514
\$10,129	\$18,061	\$12,679	NONE	\$3,819,854	\$3,775,550

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS -
ROAD DISTRICT MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 2006
(With Comparative Totals, December 31, 2005)

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
ASSETS										
Cash and cash equivalents	\$27,687	\$46,639	\$30,825	\$31,118	\$31,855	(\$7,739)	\$33,145	\$15,660	\$209,190	\$99,746
Receivables	67,525	87,362	48,852	80,649	80,437	44,418	49,769	24,497	483,510	531,769
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TOTAL ASSETS	\$95,213	\$134,001	\$79,677	\$111,767	\$112,293	\$36,679	\$82,914	\$40,157	\$692,700	\$631,515
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
LIABILITIES AND FUND BALANCE										
Liabilities:										
Accounts payable	\$2,514	\$3,252	\$1,690	\$2,018	\$3,469	\$1,560	\$2,325	\$840	\$17,667	\$20,557
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Fund balance - unreserved - undesignated	92,699	130,749	77,987	109,749	108,824	35,119	80,589	39,316	675,033	610,959
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND BALANCE	\$95,213	\$134,001	\$79,677	\$111,767	\$112,293	\$36,679	\$82,914	\$40,157	\$692,700	\$631,515
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See independent auditor's report.

VERNON PARISH POLICE JURY

Leesville, Louisiana

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS -
ROAD DISTRICT MAINTENANCE FUNDSCombining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	2006	2005
TOTALS										
REVENUES										
Taxes - ad valorem	\$72,542	\$89,236	\$50,828	\$89,358	\$76,476	\$44,670	\$41,048	\$23,732	\$487,890	\$509,532
State funds	12,669	32,159	3,791	4,351	3,127	7,106	8,218	5,108	76,528	77,093
Use of money and property	140	126	151	245	94	21	82	91	951	6,862
Total revenues	85,351	121,521	54,770	93,954	79,697	51,797	49,348	28,931	565,369	593,487
EXPENDITURES										
Current - public works	114,307	122,380	76,895	79,397	119,006	80,626	61,870	16,176	670,656	522,597
Debt service	20,793								20,793	
Total expenditures	135,100	122,380	76,895	79,397	119,006	80,626	61,870	16,176	691,449	522,597
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(49,749)	(859)	(22,124)	14,557	(39,309)	(28,829)	(12,522)	12,756	(126,080)	70,891
OTHER FINANCING SOURCES										
Operating transfers in	44,612	25,573	41,022	7,622	29,427	17,458	11,942		177,654	7,900
Sale of fixed assets	9,100		2,750		650				12,500	
Total other financing sources	53,712	25,573	43,772	7,622	30,077	17,458	11,942	NONE	190,154	7,900
NET CHANGE IN FUND BALANCE	3,962	24,714	21,648	22,179	(9,233)	(11,371)	(580)	12,756	64,074	78,791
FUND BALANCE AT BEGINNING OF YEAR	88,737	106,035	56,340	87,571	118,057	46,490	81,169	26,561	610,959	532,168
FUND BALANCE AT END OF YEAR	\$92,699	\$130,749	\$77,987	\$109,749	\$108,824	\$35,119	\$80,589	\$39,316	\$675,033	\$610,959

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS -
ROAD DISTRICT CONSTRUCTION FUNDS

Combining Balance Sheet, December 31, 2006
(With Comparative Totals, December 31, 2005)

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL	
									2006	2005
ASSETS										
Cash and cash equivalents	\$39,416	\$34,292	\$5,559	\$36,679	\$72,494	\$4,803	\$31,505	\$4,541	\$229,288	\$295,695
Receivables	26,780	13,440	19,578	20,537	32,175	5,930	19,888	12,248	150,576	179,486
TOTAL ASSETS	\$66,196	\$47,732	\$25,136	\$57,215	\$104,669	\$10,733	\$51,393	\$16,789	\$379,864	\$475,181
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	\$997	\$550	\$677	\$808	\$1,387	\$208	\$929	\$414	\$5,972	\$5,688
Fund balance - unreserved - undesignated	65,199	47,182	24,459	56,407	103,282	10,525	50,464	16,376	373,893	469,493
TOTAL LIABILITIES AND FUND BALANCE	\$66,196	\$47,732	\$25,136	\$57,215	\$104,669	\$10,733	\$51,393	\$16,789	\$379,864	\$475,181

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS -
ROAD DISTRICT CONSTRUCTION FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	2006	2005
REVENUES										
Taxes - ad valorem	\$28,767	\$13,728	\$20,370	\$24,026	\$30,590	\$5,962	\$16,402	\$11,866	\$151,710	\$171,039
State funds	5,024	4,948	1,519	1,743	1,251	949	3,284	2,554	21,272	22,594
Use of money and property	248	203	63	284	435	52	153	128	1,565	1,661
Total revenues	34,039	18,879	21,952	26,053	32,275	6,963	19,839	14,548	174,548	195,294
EXPENDITURES										
Current - public works	41,596	21,150	22,108	48,596	47,926	15,525	32,574	40,674	270,148	113,316
NET CHANGE IN FUND BALANCE	(7,557)	(2,271)	(156)	(22,543)	(15,651)	(8,563)	(12,735)	(26,126)	(95,600)	81,978
FUND BALANCE AT BEGINNING OF YEAR	72,756	49,453	24,615	78,949	118,932	19,088	63,198	42,502	469,493	387,515
FUND BALANCE AT END OF YEAR	\$65,199	\$47,182	\$24,459	\$56,407	\$103,282	\$10,525	\$50,464	\$16,376	\$373,893	\$469,493

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 2006
(With Comparative Totals, December 31, 2005)

	LIBRARY/ JUDICIAL	ROAD IMPROVEMENT	TOTALS	
			2006	2005
ASSETS				
Cash and cash equivalents	\$576,675	\$6,536	\$583,211	\$701,503
Receivables	329,717		329,717	393,836
TOTAL ASSETS	\$906,392	\$6,536	\$912,929	\$1,095,340
LIABILITIES AND FUND BALANCE				
Liabilities - accounts payable	\$11,236	NONE	\$11,236	\$13,735
Fund balance - reserved for debt service	895,156	\$6,536	901,693	1,081,605
TOTAL LIABILITIES AND FUND BALANCE	\$906,392	\$6,536	\$912,929	\$1,095,340

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006
(With Comparative Totals for the Year Ended December 31, 2005)

	TOTALS		
	LIBRARY	ROAD IMPROVEMENT	
	2006	2005	
REVENUES			
Taxes - ad valorem	\$377,456	\$377,456	\$420,076
Use of money and property	2,683	\$881	3,242
Total revenues	380,139	881	423,317
EXPENDITURES			
Current - general government - finance and administration	11,236		13,735
Debt service	263,702	437,994	694,162
Total expenditures	274,938	437,994	707,897
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	105,201	(437,113)	(284,580)
OTHER FINANCING SOURCES			
Operating transfers in		152,000	456,000
NET CHANGE IN FUND BALANCE	105,201	(285,113)	171,420
FUND BALANCE AT BEGINNING OF YEAR	789,955	291,649	910,184
FUND BALANCE AT END OF YEAR	\$895,156	\$6,536	\$1,081,605

See independent auditor's report.

VERNON PARISH POLICE JURY
Leesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2006

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation, not to exceed the maximum provided by Louisiana law.

Burns, Houston R.	\$14,400
Clay, Curtis L.	14,400
Dowden, Howard E.	14,400
Fulton, Jr., Sam B.	14,400
Grimes, Jackie L.	14,400
Hamilton, John	14,400
Haymon, Melvin R.	14,400
James, Jimmy L.	14,400
McMahon, Tommy L.	14,400
Pynes, Ray	14,400
Tuck, James B.	10,272
Weeks, W. Reid	14,400

Totals	\$168,672
	=====

See independent auditors report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the financial statements of Vernon Parish Police Jury, primary government, as of and for the year ended December 31, 2006, and have issued my report thereon dated May 18, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Vernon Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GAO Compliance Report
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Vernon Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

General

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 25, 2007

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Single Audit Act, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

VERNON PARISH POLICE JURY
Leesville, Louisiana

COMPLIANCE

I have audited the compliance of the Vernon Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. Vernon Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Vernon Parish Police Jury's management. My responsibility is to express an opinion on Vernon Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Vernon Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Vernon Parish Police Jury's compliance with those requirements.

In my opinion, Vernon Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

VERNON PARISH POLICE JURY
Alexandria, Louisiana
A-133 Report
(Continued)

INTERNAL CONTROL OVER COMPLIANCE

The management of the Vernon Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, we considered Vernon Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Vernon Parish Police Jury's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

GENERAL

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 25, 2007

VERNON PARISH POLICE JURY
Leesville, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2006

VERNON PARISH POLICE JURY
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2006

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	NFR47	\$279,436
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants: Small Cities Program	14.219	601204	261,661
Total Small Cities Programs			261,661
Passed through Louisiana Department of Social Services - Emergency Shelter Grant	14.231	ESGP	7,526
Total United States Department of Housing and Urban Development			269,187
UNITED STATES DEPARTMENT OF LABOR			
Passed through Louisiana Department of Labor - Workforce Investment Act Cluster	17.258, 17.259 17.260		1,560,743
Total United States Department of Labor			1,560,743
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development - Formula Grants for Other than Urbanized Areas	20.509		92,531
United States Department of Health and Human Services			
Passed through Louisiana Department of Education - Temporary Assistance for Needy Families	93.558		54,033

(Continued)

See independent auditor's report.

VERNON PARISH POLICE JURY
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2006

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES

UNITED STATES DEPARTMENT OF HOMELAND SECURITY			

Passed through Louisiana Office of Homeland Security and Emergency Preparedness: Public Assistance Grants Hurricane Rita	97.036	1607-DR-LA	\$761

Total United States Department of Homeland Security			761

UNITED STATES DEPARTMENT OF DEFENSE			

Passed through Louisiana Department of the Treasury - Military Installation Timber Sales	12.000		63,516

UNITED STATES DEPARTMENT OF THE INTERIOR			

Passed through Louisiana Department of the Treasury - Payments-in-lieu of taxes	15.000		17,305

Total Expenditures			\$2,337,512

(Concluded)

See independent auditor's report.

HERBIE W. WAY

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

VERNON PARISH POLICE JURY
Leesville, Louisiana

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued.	Qualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	No
The Work Force Investment Cluster (CFDA No. 17.258, CFDA No. 17.259, and CFDA No. 17.260) has been assessed as a major program.	
Dollar threshold used to distinguish between Type A and Type B Programs.	\$300,000
Auditee qualified as low risk auditee?	Yes

VERNON PARISH POLICE JURY
Leesville, Louisiana
Schedule of Findings and Questioned Costs
(Continued)

Section II - Financial Statement Findings

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Section III - Federal Award Findings and Questioned Costs

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 25, 2007

**VERNON PARISH POLICE JURY
COMPLIANCE AUDIT
ISSUED BY THE LOUISIANA LEGISLATIVE AUDITOR**

On August 16, 2006, the Louisiana Legislative Auditor issued a Compliance Audit on certain transactions of the Vernon Parish Police Jury. Specifically, to determine whether (1) the Police Jury adopted roads into the parish road maintenance program which complied with the Parish Transportation Act; (2) the Police Jury adhered to the Louisiana Public Bid Law when purchasing materials and supplies; (3) the Police Jury failed to withhold taxes from employee wages; (4) a former employee was paid for time not worked.

The Louisiana Legislative Auditor reported; (1) that the Police Jury failed to comply with state law and local ordinances when accepting roads into the parish's road maintenance program; (2) that contracts were awarded through flawed bid process; (3) that income taxes were not withheld on employee wages; (4) that a former employee was paid for hours not worked and for expenses not incurred.

On July 16, 2006, the Vernon Parish Police Jury provided the Louisiana Legislative Auditor with a corrective action plan that should ensure full compliance and provided assurances that the issues involved should not reoccur.

On November 13, 2006, the Vernon Parish Police Jury provided the Louisiana Legislative Auditor with specific actions taken to correct the findings reported. These actions included the removal of numerous roads from the road maintenance program that the Louisiana Legislative Auditor had determined were originally adopted in noncompliance with state law and local ordinances.

Based on the findings contained in this "Compliance Audit," legal proceedings have been initiated against several individuals involved, but these proceedings have not progressed to a point of judicial conclusion.

Additional information relating to this "Compliance Audit" may be obtained from the office of the Louisiana Auditor and/or from their website ([lla.state.la.us](http://la.state.la.us)).